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**THE EDUCATION AND TRAINING OF ACCOUNTING TECHNICIANS IN  
THE SULTANATE OF OMAN:  
THE ACCOUNTING DIPLOMA PROGRAM AT SULTAN QABOOS  
UNIVERSITY**

**Anthony R Bright M.Ed., C.A.**



**This portfolio is presented in partial fulfilment of the requirements  
for the degree of**

**Doctor of Education**

**Faculty of Community Services, Education and Social Sciences  
School of Education  
Edith Cowan University**

**November 2005**

## USE OF THESIS

The Use of Thesis statement is not included in this version of the thesis.

## **ABSTRACT**

The discovery and subsequent commercial exploitation of oil in the Arabian Gulf region has brought profound and far-reaching change to the peoples of the area. What has happened has been nothing short of a transformation from desert sheikhdoms into modern nation states. The Sultanate of Oman is one of those states.

Although Oman is not a major oil producer in world terms, it has been able to use its oil revenues over the past three decades to finance the establishment of a modern infrastructure and to develop its social and economic systems. Notwithstanding the success of Oman's national development efforts thus far, significant challenges lie ahead.

Perhaps the most significant of these challenges is the need to expand and diversify the economy so as to continue the process of national development but at the same time move away from the dominance of the public sector and the dependence on oil revenues. If this challenge is to be met, it will require large numbers of suitably educated and trained people in a range of disciplines including accounting technicians, the personnel who support qualified accountants in organisations large and small.

This Portfolio examines a unique vocational education initiative set up to train accounting technicians, the Accounting Diploma Program at Sultan Qaboos University in Oman. The Program was established by the government in 2000 to train 1,000 young Omani citizens as accounting technicians, after which time it was planned to be discontinued. Despite its temporary nature, the Program has been a vital part of Oman's efforts to equip its workforce with the skills necessary for success in the twenty-first century. In doing so, the Program has contributed to the processes of national development and economic diversification described above.

This Portfolio documents and describes the Accounting Diploma Program at Sultan Qaboos University in anticipation of its impending closure, so as to add to the store

of knowledge. The Portfolio also argues that the work of the Program should be continued after its planned closure by the establishment of a new and improved replacement program. Finally, the Portfolio examines important themes including globalisation, marketisation and privatisation in education, modern views of curriculum and pedagogy and educational leadership and management so as to show how they will impact upon the establishment of any possible replacement for the present Accounting Diploma Program.

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Anthony R Bright

3 November 2005

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## **PREFACE**

This Portfolio is entitled “The Education and Training of Accounting Technicians in the Sultanate of Oman: The Accounting Diploma Program at Sultan Qaboos University”. It is the culmination of three years of work in the Doctor of Education program offered by Edith Cowan University and is offered for examination and evaluation as the final product of that effort.

The Doctor of Education program at Edith Cowan University has two requirements for successful completion, a number of coursework units and the preparation of a Portfolio. The coursework extends over five semesters with one unit or subject per semester. The coursework units have been offered and taken in the following order; EDU 7101 Methods of Investigation, EDU 7102 Learning in the Knowledge Society, EDU 7105 Curriculum and the Knowledge Society, EDU 7104 Globalisation and Education and, finally, EDU 7103 The Governance of Education Institutions. These units cover some of the major issues confronting education today and, in this writer’s opinion, taken together, represent a body of material about which educational leaders and managers must inform themselves.

As for the Portfolio, it should focus on a particular theme chosen by the candidate and document the candidate’s development and exploration of that theme. In this case, the theme relates to the writer’s workplace and area of responsibility, a vocationally oriented higher education program in accounting offered in the national university of the Sultanate of Oman, Sultan Qaboos University, in the Middle East. This program is known as the Accounting Diploma Program and it was established in 2000 to train one thousand young Omanis as accounting technicians over a period of four years, after which time it was planned to be discontinued.

At the outset, something should be said of the location of my “voice” as writer and researcher. Holliday (2002) emphasises the importance of transparency in this

regard and I believe that it is important that the reader recognise who I am and where I am coming from. It is important to appreciate that I am the Director of the Accounting Diploma Program which is the focus of this Portfolio. Although I was not involved in the design and initial implementation of the Program, I do see myself responsible for the effective management of the Program during my term as Director and the quality of its graduates. In this regard I am both a practitioner and student of educational management and leadership in vocational education contexts, a person who believes sincerely in the critical importance of sound educational management and leadership in this area of education.

My professional qualifications and experience are in the practice of accounting and, since 1991, in business and accounting education. I qualified as a Chartered Accountant in 1978 and worked in accounting and finance in Australia and the United Kingdom for some 15 years, much of that time with the international professional services firm of Price Waterhouse, as it was known then, in the audit and consulting divisions. During my time with Price Waterhouse I held supervisory and management positions of increasing responsibility as well as technical roles. I was employed as a teacher of accounting by TAFE NSW in 1991. This marks the start of my “second career” in education.

In 1996, I accepted a position as a teacher of accounting with the Higher Colleges of Technology in the United Arab Emirates (UAE) and was assigned to Abu Dhabi Men’s College located in the oil-rich emirate and capital city of the country. My previous management experience was quickly recognised and I was again promoted to supervisory and management positions of increasing responsibility. In 2002 I moved to Sultan Qaboos University in the Sultanate of Oman as Director of the National Accounting Diploma Program. As I have been continuously employed in vocationally oriented higher education in the Gulf since 1996, the field has become my primary professional interest.

## **CHAPTER 1 – INTRODUCTION: SETTING THE SCENE**

### **The “Oil Monarchies” of the Middle East**

At an international conference on technological education and national development held in Abu Dhabi in the United Arab Emirates in 2000, Andrzej Kapiszewski presented a comprehensive description and analysis of population, labour and education issues in what he called the “oil monarchies” of the Arabian Gulf, that is, the six member states of the Gulf Co-operation Council (GCC) (Kapiszewski, 2000). That analysis provides a useful overview of those common problems facing the nations of the region which are relevant to this Portfolio and as such it acts as a good introduction. The key points of that analysis are set out below.

The discovery and subsequent commercial exploitation of oil in the Arabian Gulf region has brought profound and far-reaching change to the peoples of the area. What has happened has been nothing short of a transformation from desert sheikhdoms into modern nation states. As a part of this change process, small tribal societies, largely rural or nomadic, have given way to much larger, richer and highly urbanised ones. Populations have soared from some 4 million in 1950 to 27.7 million in 1997 and the region still has the highest rate of population growth in the Middle East. This rapid increase in population has been the result of high rates of growth in the local populations and high levels of immigration in the form of expatriate labour used for national development and herein lie the region’s population, labour and education dilemmas.

Firstly, this rapid growth in both national and expatriate populations has required the GCC nations to increase government spending on infrastructure projects and on economic and social subsidies, in some countries outstripping revenues and pushing national budgets into significant deficit situations.

Secondly, expatriate populations have come to completely dominate the labour markets, especially in the private sector. Across the GCC, expatriates make up anywhere from half to three-quarters of each nation's workforce, with the vast majority of employed nationals working in the public sector. However, the public sectors of the GCC nations can no longer absorb the numbers of citizens leaving school and the private sectors are reluctant to employ nationals with higher salary expectations than expatriates. The result has been the appearance of unemployment in national populations.

Thirdly, the security, economic, social and cultural implications of this situation are grave indeed. In Kuwait, the UAE and Qatar, nationals are significantly outnumbered by expatriates – they are a minority in their own countries. Expatriate populations' hard currency salary remittances to their home countries constitute a large drain of capital out of the GCC economies and there are continued concerns about the social and cultural impacts of vast numbers of foreigners living and working within the GCC.

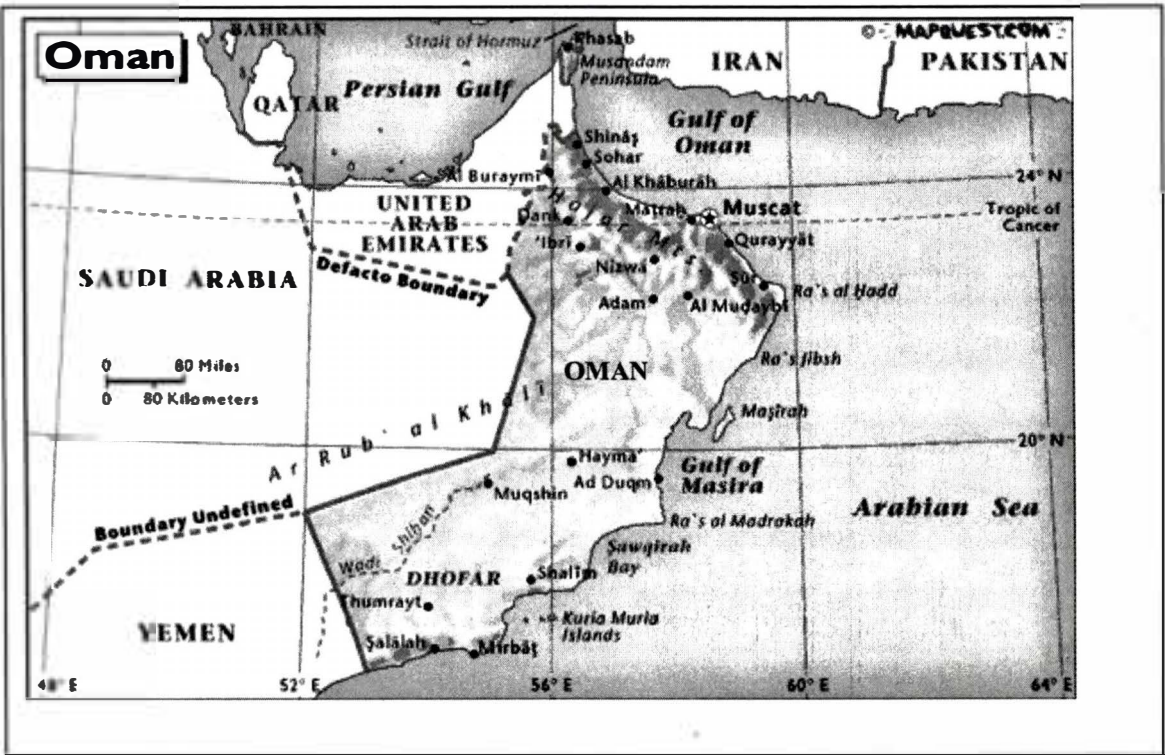
These dilemmas have resulted in numerous policy responses from GCC governments including restrictions on the entry or movement of expatriate labour, incentives for employers who employ national labour in preference to expatriates, quotas and targets for "nationalisation", schemes designed to assist nationals start their own businesses and many other initiatives. Of particular interest has been increased emphasis on education and training right throughout the GCC. Throughout the 1970's and 1980's the emphasis was on establishing basic education systems, reducing illiteracy, establishing national universities and systems of technical and vocational education. In the 1990's and into the new century the emphasis has been on improvements designed to make education systems more relevant to labour market needs. New programs that focus on advanced information and communications technology (ICT) have been developed, English language instruction has been increased and more emphasis has been placed on scientific and

technical education with a view to establishing an educational system that can produce the skilled and motivated workers needed by modern economies.

This Portfolio is concerned with one example of the type of educational responses mentioned above, the Accounting Diploma Program offered by Sultan Qaboos University in the Sultanate of Oman.

**An introduction to the Sultanate of Oman**

The Sultanate of Oman is a small, developing nation occupying the southeast corner of the Arabian Peninsula in the oil-rich Arabian Gulf region. It has a coastline extending 1,700km from the Strait of Hormuz in the north, to the border of the Republic of Yemen in the south and it overlooks three seas - the Arabian Gulf, Gulf of Oman and the Arabian Sea. Oman's neighbours are the Kingdom of Saudi Arabia, the United Arab Emirates and the Republic of Yemen (Ministry of Information, 2004a).



*Figure 1. Map of the Sultanate of Oman from Mapquest World Atlas;*

<http://www.mapquest.com/atlas/?region=oman>

Oman has a long history stretching back at least 1,300 years to the arrival of the Arabs and the advent of Islam in the seventh century. Since then, Oman has been visited by many different peoples. These have included those from the near region, such as the Persians, and those from without, such as the Portuguese. Oman has itself been an occupying power over territories including its fellow GCC member, Bahrain, and others as far away as Zanzibar and Mombassa on Africa's east coast. Despite its rich history, Omanis tend to look to the date 1970 as the starting point for the modern state of Oman. This was the year in which the current Ruler of the Sultanate of Oman, HM Sultan Qaboos bin Said, ascended the throne. Thus, 1970 represents the beginning of the modern era in Oman. His Majesty gained the throne after the abdication of his father, Sultan Said bin Taimur, and it was only then that the "path to development and modernisation began", as the government's information ministry puts it (Ministry of Information, 2004b).

Modern Oman is a progressive, Islamic state. Assisted by the discovery of oil in the 1960's, Oman today "boasts an impressive physical infrastructure, much improved socioeconomic conditions, and a high standard of living" (Mansur & Treichel, 1999), all achieved within an extremely short period of 30 years or so. Oman's major economic activity today is the production and export of oil and, to a growing extent, natural gas. It is not an oil giant in the same category as the world's largest producers, Saudi Arabia and Russia, but oil revenues have contributed greatly to Oman's development and are the major source of its export earnings. Government statistics put the country's average daily oil production in 2002 at 897 thousand barrels (Ministry of National Economy, 2004c). In comparison, Saudi Arabia's 2002 production was reported by the Third World Traveller World Oil Facts website as 8,528 thousand barrels (Third World Traveller, 2003). The same source estimates Oman's oil reserves at 5,506 million barrels in comparison with Saudi Arabian reserves of 261,750 million barrels. This puts Oman nineteenth in the top twenty in

terms of production and seventeenth in terms of reserves (Third World Traveller, 2003).

Oman is a member of the regional grouping known as the Gulf Co-operation Council (GCC), which consists of Saudi Arabia, Kuwait, Qatar, Bahrain, the United Arab Emirates and Oman. The aim of the GCC is to strengthen cooperation in areas such as agriculture, industry, investment, security and trade and to promote a common view on international issues among its six members. Oman is also a member of the United Nations, the Arab League and other groupings of Middle Eastern and Islamic nations but it is not a member of the Organisation of the Petroleum Producing Countries (OPEC).

Although Oman is not a major oil producer in world terms, it has been able to use its oil revenues over the past three decades to finance the establishment of a modern infrastructure and to develop its social and economic systems. Notwithstanding the success of Oman's national development efforts thus far, significant economic challenges lie ahead.

The first of these challenges is to expand and diversify the economy so as to continue the process of national development. The second challenge is to move away from the dominance of the public sector in the economy and the country's dependence on oil revenues. National development planning documents envisage that by the year 2020 Oman's economy will have grown substantially, but that the involvement of the public sector in the economy and the country's dependence on oil revenues will both have reduced substantially (Ministry of National Economy Oman, 1996). For example, it is planned that the proportion of government revenues as a part of the nation's gross domestic product (GDP) will fall from 36% in 2000 to 16% by 2020. Over the same period the contribution of oil to GDP is forecast to fall from 26% to 9%. The nature and extent of these changes will require not only the rapid

development of the non-oil sectors of the economy but also a substantial increase in the economic contribution of the private sector.

The third significant challenge is that Oman's quest to reduce its dependence on oil and develop a strong private sector to drive economic growth is taking place against the backdrop of the nation's Omanisation policy. Simply put, this policy requires the phasing out of expatriate labour from most, if not all, occupations so that Omani citizens may take up the positions made vacant. From the 1960's onwards, all of the GCC nations have used expatriate labour to assist in the establishment of their oil industries and their economic and social infrastructure and their use of significant numbers of guest workers continues today. Oman's 2003 census (Ministry of National Economy, 2004a) puts the population at 2,340,815 of whom 559,257 are non-Omanis or expatriates. While the proportion of expatriates in the overall population stands at 23.9%, a significant figure by any measure, the proportion of expatriates in the workforce is even higher. The 2003 Census puts the total number of persons in employment at 736,624 of whom 424,178, or 57.6%, are expatriates.

In summary, Oman today is a small developing nation trying to grow its economy as it continues the process of development while, at the same time, it faces the uncertainty of trying to lessen its dependence on oil revenues and expatriate labour. If the challenges of economic diversification, restructuring of the economy and Omanisation are to be successfully met, much will be required in the way of education and training. This portfolio focuses on one particular aspect of Oman's education and training effort – the Accounting Diploma Program at Sultan Qaboos University (SQU), the country's national university. This program is concerned with the education and training of accounting technicians, trained personnel who will be needed in large numbers if Oman is to transform its economy in the ways discussed above.

## **The preparation of Accounting Technicians**

The Accounting Diploma Program at Sultan Qaboos University was established in 1999 to carry out a government directive for the training of young Omanis as “accounting technicians”.

Accounting technicians are the staff who support and work under trained accountants and are needed in substantial numbers in all organisations in the public and private sectors. They are essentially those personnel who carry out functions related to accounting but who lack the necessary qualifications or experience necessary to denote themselves as “accountants”. They make a vital contribution to the process of accounting in organisations large and small. They provide much of the manpower needed in the recording and processing of accounting data and the compilation of standard reports such as financial statements and they provide valuable support for fully qualified accountants. Accounting technicians may occupy a variety of positions and carry out a range of roles in their organisations. They may be designated as “assistant accountants” involved in all accounting functions or as “officers” working on particular aspects of accounting such as accounts payable or receivable. They may also work as specialists in ancillary areas such as payroll or cash handling, to name just two examples. The range of positions and functions taken on by “accounting technicians” is as wide as it is varied and, for some, the role is a stepping stone to further study with the eventual aim of becoming a fully qualified accountant.

Throughout the twentieth century, business has become more organised and methodical and the importance of accounting as a management tool has increased. This has led to the development of the modern role of the accounting technician and the need for methods of preparation of accounting technicians. There are three models of preparation of accounting technicians that have been used since 1900. The first of these relies entirely on on-the-job training and was most popular in the early

to middle parts of the twentieth century. Initially, accounting technicians received no formal training and their skills and knowledge were gained on the job, typically by working under the supervision of more experienced personnel who were also accounting technicians. This approach emphasises the practicality and application of what is learned but offers no chance of formal recognition of the training effort through a recognised qualification.

The second model of preparation of accounting technicians is based on formal training in institutions of vocational education, mostly government supported. In the post second world war period, vocational education efforts increased markedly across the developing world. Technical colleges, polytechnics and colleges of advanced or further education were established in many countries and their program offerings invariably included courses in accounting designed to train people for the role of the accounting technician. These courses or programs are still popular in many countries and are typically designed as one-year certificates or two-year diplomas. They may be taken in a full-time mode or part-time if the learner has the good fortune to be employed. There are many accounting technicians, and indeed qualified accountants, working today who started their studies in accounting in evening college.

The third model of preparation of accounting technicians is based on the concept of a professional qualification. Professional qualification of accountants has been an important part of their preparation throughout the twentieth century but has not been available to accounting technicians until much later. The first organisation dedicated purely to accounting technicians, as opposed to accountants, was the Association of Accounting Technicians (AAT) established in the United Kingdom in 1980. Since then similar organisations have been established in other countries in the world and some bodies originally set up for accountants have extended their scope to include accounting technicians. The professional organisations, such as AAT, allow their members to designate themselves as qualified accounting technicians. They may offer formal training programs that lead to membership of the organisation involved

or they may carry out an assessment of an applicant's qualifications and experience gained elsewhere. Practical industry experience is an important aspect of this third model and, when combined with a relevant educational qualification, is considered by many to be the best method of preparation of accounting technicians.

### **The Accounting Diploma Program at Sultan Qaboos University**

In 1999 the government of Oman decided to establish a specialised program for the preparation of accounting technicians at the national university, Sultan Qaboos University (SQU). SQU's Accounting Diploma Program is a unique initiative in business and accounting education in the Arabian Gulf region. Established by Royal Decree, the Program has as its objective the training of young Omani citizens for entry-level positions as accounting technicians. The original proposal for the establishment of the Program noted that "With the continued renaissance and development of the Sultanate, there is a perceived need for a number of qualified Omani accounting technicians. To meet that need, and to further meet the goal of Omanisation, His Majesty Sultan Qaboos Bin Said has ordered the launching of a program to train a large number of high school leavers in this field." It is important to note that the Program was not envisaged as a permanent addition to SQU's catalogue of educational programs. Rather, the Program had a fixed target of one thousand graduates and was structured so that there would only be two intakes of students, each numbering approximately five hundred, in the years 2000 and 2001. According to this plan the second intake would complete their studies by June 2004 and the Program would be discontinued at that time. Events have come about that required the extension of the Program for an additional year but it will certainly cease operations in June 2005, something that this writer and others believe is a backward step.

The government's decision to establish this educational program recognised the importance of a trained cadre of accounting support personnel in meeting the national objectives of economic development, diversification and Omanisation, even

though it was conceived only as a temporary project. As the Omani economy has developed during the so-called “renaissance” since 1970, so too has the need for Omani accounting technicians. This has been due to economic growth and also to the low numbers of Omani nationals currently in the field. For a nation of almost 2.5 million, there are very limited numbers of citizens working in the accounting field generally, and even fewer trained Omani accounting technicians, with the result that most accountants and accounting technicians are expatriates rather than Omani citizens.

### **The objectives of this Portfolio**

This Portfolio has three main objectives, the first of which is to document and describe the Program in anticipation of its impending closure. The Accounting Diploma Program is a unique Omani initiative in vocationally oriented higher education that deserves attention and documentation because of the importance to Oman of its objectives, the particular aspects of its creation and implementation and its relatively short lifespan. This portfolio will attempt that task so as to add to the store of knowledge.

The second objective of this Portfolio is to argue that the work of SQU’s Accounting Diploma Program should continue after its closure. This contention is based on the following argument. If Oman is to meet the challenges of continuing economic growth, diversification of its economy away from a public sector/oil driven model and at the same time satisfy its Omanisation objectives, many more trained accounting technicians will be required. This is because economic diversification and the growth of the private sector will result in a large increase in the number of “firms”, that is organisations involved in economic activity, and all of these new firms will require accounting technicians. With regard to Omanisation, as the accounting and finance sector is currently dominated by expatriate labour, meaningful Omanisation of the sector requires large numbers of trained personnel at all levels. Due to the vital support role and the wide range of functions carried out

by accounting technicians, they are needed in greater numbers than fully qualified accountants. The original rationale for the establishment of the Accounting Diploma Program was based on this very reasoning, that is, the “need for a number of qualified Omani accounting technicians” and “to further meet the goal of Omanisation”. However, it is this writer’s stance that the needs that inspired the establishment of the Program in 1999 are still in existence and will continue to be so for the foreseeable future. Given the ongoing need to train more accounting technicians, it does not seem appropriate to discontinue the only government sponsored program specialising in such training. The Program is well regarded by its major stakeholders; for example, a student and graduate survey carried out in 2005, and described further in Chapters 4 and 6, has shown high levels of satisfaction with the Program and the preparation for employment that its successful completion affords. This writer believes that the work of the Program should continue past the end of its originally planned life and that the best way to continue the effective work of the Accounting Diploma Program is to replace it with a new program with similar objectives.

The third objective of this Portfolio concerns this writer’s contention that the possible establishment of a new program affords the opportunity to make substantial improvements. If this were done, the designers of such a program will need to consider many issues and factors if they are to produce a truly world class vocational education program. This Portfolio will attempt to document the more important of those issues and factors and suggest ways in which they might be addressed by future designers.

### **The structure of this Portfolio**

A portfolio approach has been taken to this study of SQU’s Accounting Diploma Program. In addition to this first chapter which sets the scene, as it were, this Portfolio consists of a number of chapters which each present a different facet of the overarching objectives of the Portfolio. In doing so, the Portfolio follows, at least in

part, the overall structure of the Edith Cowan University Doctor of Education program itself by presenting and examining a number of critical topics that are included in the coursework content of the program as described in the preface to this Portfolio.

Chapter 2 examines the external environment by looking at the important social and economic influences that are impacting on Oman under the overall heading of globalisation. These influences are driving the need for increased and improved efforts in all areas of education, including the training of accounting technicians, and their impact upon the Sultanate of Oman must be understood. By doing so, the part played by Sultan Qaboos University's Accounting Diploma Program in assisting Oman to adapt to the globalised world can be better appreciated.

Chapter 3 continues the outward looking perspective of chapter 2 and describes how marketisation and privatisation have impacted upon higher education in the Sultanate of Oman. This is an important topic as any proposal to replace the Accounting Diploma Program with an improved program must consider the governance model through which it should be offered. Put simply, any replacement program may need to be offered on a "user pays" basis so it is important to understand the condition of Oman's education sector with respect to marketisation and privatisation so that correct decisions can be made if the opportunity presents itself.

In Chapter 4 attention turns inwards to the internal workings of the existing Accounting Diploma Program. The chapter sets out a description of the Program including; firstly, its objectives, establishment and development; secondly, the curriculum and pedagogical approach used; thirdly, the professional recognition offered by the Program, and; fourthly, the organisation, management and leadership of the Program. The chapter also discusses some of the problems and issues surrounding its establishment and implementation and sets out data supporting the views and opinions of some of its major stakeholders.

Chapter 5 is concerned with curriculum and pedagogy issues and advocates a shift away from the traditional behaviourist approach to learning often found in vocationally oriented higher education programs such as the Accounting Diploma Program to a more constructivist approach that recognises modern cognitive learning theories. Some of the important theoretical underpinnings of such a new approach will be briefly reviewed, including an expanded view of what curriculum means, constructivist approaches to learning and pedagogy, the use of information and communication technology in non-traditional learning approaches and the importance of good instructional design. In doing so, it will be demonstrated that an improved replacement for the existing Accounting Diploma Program that recognises the preferred alternative approach will assist greatly in meeting Oman's need for more and better trained accounting technicians.

Chapter 6 is the concluding chapter entitled "Towards an Improved Accounting Diploma Program" and, as its name implies, will set out this writer's vision of how a replacement for the soon to be discontinued Accounting Diploma Program should look. The issues discussed in the previous chapters will be drawn together, complexities and inter-relationships will be discussed and a final summation of the essential arguments of the Portfolio will be presented.

Having set the scene in this short chapter, attention will now turn to the environmental influences that affect the Sultanate of Oman under the heading of globalisation.

## **CHAPTER 2 - GLOBALISATION AND ITS IMPACT ON OMAN**

The first chapter of this Portfolio has described the major challenges faced by Oman, that is, the need to continue the process of national development through economic growth while at the same time reducing the dominance of the public sector in the economy, reducing the reliance on oil revenues and furthering the process of Omanisation. Chapter 1 has also introduced this writer's argument that the work of the Accounting Diploma Program at Sultan Qaboos University should be continued because of its central role in educating and training the accounting technicians that are needed if Oman is to transform its economy in the ways described.

The challenges facing Oman are inextricably linked with the forces described under the heading of globalisation. As a result, an understanding of those forces and their impact upon Oman is essential if one is to fully appreciate firstly, the impact that SQU's Accounting Diploma Program has had and, secondly, the contention that the existing program should be replaced by an improved program for the training and education of accounting technicians once it reaches its planned closure date of June 2005.

Globalisation is therefore the focus of this second chapter of the Portfolio.

### **Positive and negative views**

Globalisation has become one of the most talked about topics in today's world. The time and energy spent discussing, debating and arguing about globalisation and its effect on the world is extensive, not only because of the importance and level of interest in the topic but also because of the range of issues involving globalisation and the range of opinions as to what globalisation means.

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For some commentators globalisation is the way to a more prosperous future for the whole world (Persaud, 2001; World Bank, 1998). Its supporters talk of the opportunities offered by free trade and the global economy and the improvements that can be made if governments are prepared to reduce the extent of their involvement in running people's lives. Terms such as market forces, restructuring, deregulation and privatisation figure prominently in the claim that globalisation constitutes an enriching force. Some opponents of globalisation (International Forum on Globalisation, 2002) see it as a system allowing the rich North to continue to take advantage of the poorer South as if the world were still in a colonial period. Concepts such as fair (as opposed to free) trade, the cancellation of third world debt and human rights and environmental issues become important in this view. This view also sees globalisation as nothing more than an excuse for multinational businesses, aided and abetted by governments, to attack wages and conditions in their host countries through the threat of job losses and facility closures as outsourcing and job migration increasingly affect not only blue-collar workers in the West, but their administrative counterparts as well.

As an Islamic state, the Sultanate of Oman takes a cautious view of the benefits of globalisation. Oman has joined the World Trade Organisation and, as such, espouses the benefits to Oman of international trade and investment. As a result, Oman is taking steps to open up its economy to foreign investment, to allow competition in the provision of basic services such as telecommunications and to privatise some of the state-owned infrastructure such as electricity plants and airports. However, the government is keen to avoid the destabilising influences of globalisation such as economic exploitation by the forces of international capitalism and the weakening of its traditional culture and values.

Whatever one's position on the benefits or otherwise, there is no doubt that major changes have been and will continue to be wrought by the various forces that come under the heading of globalisation. These changes impact on many different aspects of life including education.

This chapter examines the impact of globalisation on the Sultanate of Oman. This is done from two perspectives, by examining the impact on Oman's economy, and also by considering the effect on Oman's education systems. The nature of globalisation and the various attitudes to it will be examined first. Its implications on education around the world will then be considered. A number of factors specific to Oman that impact upon globalisation will then be examined, including the continuing needs of modernisation, reducing the economic dependence on oil and the policy of "Omanisation". The chapter will then consider the Omani educational scene and the impact on educational policy in Oman. Finally, conclusions will be drawn and some recommendations set out.

This analysis is essential if one is to understand the impact of globalisation on developing nations such as Oman. The near future will not be an easy time for Oman as it struggles to free itself from the restrictions of a narrow economic base and an overstretched public sector and, as such, an understanding of how that globalised future might look is critical for all those involved in public policy. In particular, if the possible future designers of a replacement for SQU's Accounting Diploma Program are to succeed in creating a vocational education program that is relevant to the needs of Omani students and employers in the twenty-first century, they must understand the nature and impact of globalisation.

### **The nature of globalisation**

The term globalisation is not an exact one. Giddens (1999) states that it "has something to do with the thesis that we now all live in one world". Tikly (2001) speaks of "international and global interconnectedness" while Held *et al* (Held, McGrew, Goldblatt, & Perraton, 1999) define globalisation as "a process ... generating transcontinental or regional flows and networks of activity, interaction, and the exercise of power". These three explanations of the term have at their core

the concept of interconnectedness within the world and among the world's nations and peoples to an extent not seen before in history. This is a more complete view of globalisation than one that focuses only on the economic aspects. While there is no doubt that economics is of fundamental importance to the wellbeing of peoples, regions and nations, globalisation is more than global capitalism.

This increased interconnectedness is the result of the removal of barriers of various kinds. Distance, time and ideology are prime examples of barriers to increased interconnectedness that are being broken down. A major catalyst in this process has been the widespread use of advanced technology. Ever-advancing information and communication technologies allow the fast transmission of data and information around the world. Modern transportation systems reduce the tyranny of distance and allow people of different nations to interact on a personal level as never before. As a result, international trade and the movement of capital have mushroomed but this increased interconnectedness is not confined to economic matters. On a social and cultural level, ideas, concepts, attitudes, opinions and viewpoints spread across the globe and can, and do, threaten local customs and traditions.

In Oman, this increased interconnectedness is seen in both positive and negative terms. On the positive side, every weekend sees tens of thousands of cars carrying Omanis along the modern highway that leads through the Hajar Mountains to the new "El Dorado" of Dubai in the United Arab Emirates (UAE). Dubai is a mere five hour's journey from Muscat, the capital of Oman, and as a result, Omanis can shop there regularly and choose from a wide range of reasonably priced goods. This close physical and economic relationship between Oman and its UAE neighbour epitomises the positive side of the removal of barriers that is brought about by globalisation. On the negative side mass communication and entertainment media including print, film, satellite television and, of course, the Internet bring a never-ending stream of images, opinions, trends and products to a society barely thirty years out of the dark ages. Not surprisingly, there is great concern that traditional

Omani values, whatever or whose ever they are, may be lost under such an onslaught.

Of course, when viewed as a process of increasing interconnectedness, globalisation is recognised as a phenomenon that is not new. The roots of today's globalisation lie in the "colonialism and imperialism" of the past five centuries (International Forum On Globalisation, 2002), a phenomenon in which Oman participated through its colonies in Zanzibar and other parts of eastern Africa. Even the role of technology is not new as was seen in the British Industrial Revolution of the late 18<sup>th</sup> and 19<sup>th</sup> centuries. What is new and somehow threatening is the pace and extent of change, or as Held *et al* (1999) put it, "the extensity, intensity, velocity and impact".

Globalisation is more than an economic phenomenon; it is a messy mix of processes affecting social, cultural and economic affairs across the world. The fundamental nature of these sometimes contradictory processes is the removal of barriers thus increasing interconnectedness among people and nations.

The Sultanate of Oman understands well the need to adapt to the new realities of a globalised world. The very first objective of Oman's "Vision 2020", a national economic planning study, is "To develop and upgrade Omani Human Resources in order to cope with technological progress and attain international competitiveness" (Ministry of National Economy Oman, 1996). The concepts of technological progress and competition between nations are prominent features of the phenomenon of globalisation.

### **Globalisation and education**

The impact of globalisation on education around the world is uncertain. One of the common claims is that education is, and will continue to be, so totally transformed by globalisation that schooling in its traditional forms will simply disappear. The

work of Edwards (1994) on the impact of new technologies and the so-called “information superhighway” is a good example of one reason for this view. Another reason for predicting the demise of traditional schooling at the hands of globalisation is the claim that as globalisation makes the nation state irrelevant, and as national education systems are set up to create national culture, they will no longer be needed in a globalised borderless world (Donald, 1992; Kress, 1996; Usher & Edwards, 1994).

On the other hand, Green argues that there has not been any meaningful globalisation of education. This is based on the view that there is as yet no evidence that national education systems are disappearing or that national states have ceased to control them. Green does acknowledge that these systems of national education have become more “porous” and have become more like each other in some important ways but he rejects the notion that they are dying (Green, 1997).

On this aspect of similarity of systems, Levin has identified a number of themes or discourses common to school systems in many countries, not just those in the West. These are the tendency for educational change to be framed in economic terms, increasing criticism of education and training, the tendency to demand improvement without increase in resources, promotion of education change through change in governance, the marketisation of education and an increased emphasis on standards, accountability and testing (Levin, 1998). This similarity of educational concerns is evident in the Arabian Gulf region as well. The countries of the region are all vitally concerned with the apparent failure of their traditional educational systems to adequately equip their people for life in the modern age. The countries of the region have high levels of unemployment of their citizens and educational institutions are often blamed for turning out too many graduates in irrelevant disciplines as well as failing to ensure that graduates have attained appropriate levels of competence in literacy, numeracy and the use of information technology.

The differing viewpoints of the future of education in the developed nations are set out for consideration by the Organisation for Economic Co-operation and Development (OECD). OECD has published six thought-provoking scenarios for schooling in the future up to the year 2020 that are examples of how the various views of globalisation in education might work out (OECD, 2003). The scenarios are arranged in three categories as follows. The first is entitled “Attempting to Maintain the Status Quo” and contains two scenarios, 1.a “Bureaucratic School Systems Continue” and 1.b “Teacher exodus – The ‘meltdown scenario’”. These two scenarios represent two opposite possible futures, the first being a successful maintenance of the status quo if nations are able to hold their bureaucratic education systems together, perhaps by incremental change and improvement, whereas the second could see the collapse of school systems due to the ageing of the teaching population and increasing disillusionment with teaching as a career.

The second category is “Re-Schooling” containing scenario 2.a “Schools as Core Social Centres” and 2.b “Schools as Focused Learning Organisations”. This category envisages changing roles for schools and sees major investments and widespread recognition for schools and their achievements. Two orientations are presented; a focus on socialisation goals and schools in communities in scenario 2.a and a knowledge orientation in scenario 2.b.

The third category, “De-Schooling” contain scenarios 3.a “Learning Networks and the Learning Society” and 3.b “Extending the Market Model”, two possible alternatives. In the third category of scenarios, the dissatisfaction of a range of key players leads to the dismantling of school systems, to a greater or lesser degree. In scenario 3.a, new forms of co-operative networks come to predominate, compared with the competitive mechanisms of scenario 3.b.

The inherent nature of scenarios as speculation means that it is not possible to predict what will happen to education in the future other than to say that it should continue to change. The extent and pace of change depend on many factors and it is entirely

possible that change will occur to differing extents and at differing rates from society to society.

In developing nations such as Oman and the other countries of the GCC, the possible application of scenarios such as those suggested by OECD is doubtful. The Gulf countries' educational institutions are most certainly bureaucratic but show no sign of suffering a forthcoming teacher exodus. Rather the emphasis is on modernising educational systems and curricula and nationalising the teacher workforce. "Re-schooling" and "de-schooling" do not yet appear to be serious possibilities although all of the GCC countries are experimenting with marketisation and privatisation in education, an important trend which is examined in the following chapter of this Portfolio.

### **Globalisation and the Sultanate of Oman**

Attention will now turn to the more specific situation in the Sultanate of Oman. As has already been stated in Chapter 1, there are three major challenges inextricably linked with the forces of globalisation that face Oman. These are the continuing need for development and modernisation, the need to diversify the economy and reduce the country's dependence on oil revenues and the "Omanisation" programme.

#### ***Development and Modernisation***

It was noted in Chapter 1 above that Oman has a rich history of interaction with its region and the world at large extending back at least 1,300 years to the arrival of the Arabs and the advent of Islam in the seventh century. Throughout eleven centuries Oman's strong maritime heritage helped it to develop profitable trade links with the outside world until the First World War saw those trade links and the economy decline. Over the next fifty years, progress in Oman ground to a halt. As the Oman Ministry of Information (2004b) website puts it:

“While the rest of the world moved on, Oman remained oblivious to the march of human civilisation. Oman was an isolated state having no relations with other Arab or Islamic countries and this isolation pervaded all aspects of Omanis' lives. Curfews were imposed: anyone found outside the city walls after the retort of the cannons would be shot unless he carried a lantern. Radios were banned as they were considered the work of the devil. Healthcare was virtually non-existent: in 1970, there was only one missionary hospital in Muttrah and a handful of admission units in Muscat. Only three schools existed throughout the whole State - having been built at an average rate of one every 19 years.”

El-Shibiny (1997) adds that these three primary schools consisted of some 900 male students and 30 teachers and that females were not permitted to enrol. The accession in 1970 of the current Ruler of the Sultanate of Oman, HM Sultan Qaboos bin Said, represents the beginning of the modern era in Oman. Since then, the country has made huge advances as evidenced by the establishment of modern systems of transport and communications, educational and medical facilities and a significant level of economic and commercial activity. Notwithstanding the progress that has been made, there is still much required in terms of economic development and modernisation.

Geographically, Oman is a large country with fairly limited infrastructure outside the capital, Muscat. There are still areas that lack adequate roads, water and electricity facilities, schools, hospitals and the many other essential facets of modern life. As the population increases, the government must face a more and more difficult task in maintaining the pace of physical modernisation, a situation common to many developing nations. The social and cultural costs of modernisation must also be considered as Oman now finds itself facing the same social problems as many other countries, for example, problems of health and substance abuse, divorce and family breakdown, to name just a few. As a result, the need to finance continuing physical development and also cope with the rising social costs of modernisation will impact

upon Oman's fiscal situation for some time to come but the effects of globalisation make it difficult to reverse or significantly slow the process of modernisation and development in order to better cope with the cost involved. The removal of barriers which really represents the essence of globalisation means that the Omani population would not be content to accept such action.

Continuing the work of development and modernisation brings with it a need for more and better trained personnel, including accounting technicians. As has already been noted above, accounting technicians occupy important positions in the administration systems of all organisations, whether in the public or private sectors. This means that government initiatives put in place to further develop and modernise the country will all involve the need for more trained accounting technicians. This will be the case whether the initiatives concerned are infrastructure projects or are designed to improve the delivery of services and government administration. The need is not only confined to training new accounting technicians as there are significant numbers of personnel carrying out the duties of accounting technicians in the public sector who lack the appropriate formal qualifications. This is evidenced by the fact that the 2003 national census revealed that only 6.15% of the Omani population possess any post-secondary qualifications whatsoever (Ministry of National Economy, 2004a).

### ***Economic Diversification***

In Chapter 1 of this Portfolio it was pointed out that Oman's major economic activity today is the production of oil and, increasingly, natural gas. Oil revenues have contributed greatly to Oman's development and the contribution of oil to government revenues is still significant. According to Oman's Ministry of National Economy, in recent years, the oil sector has contributed three-quarters or more of total government revenue, even at the modest oil price prevailing for much of that period.

The following oil-related major economic indicators for 2001 to 2003 are taken from the Ministry’s website (Ministry of National Economy, 2004b) and illustrate the point.

**Table 1 – Oil-related Major Economic Indicators, 2001-2003**

	2001	2002	2003
Oil and gas revenue as a percentage of total government revenue (%)	76.7	75.6	72.7
Average daily oil production (000 bpd)	956	897	819
Average oil price (USD per barrel)	23.00	24.29	27.80

*Source: Sultanate of Oman, Ministry of National Economy*

At first glance, significant oil and gas revenues might be considered to be a major advantage to a developing nation such as Oman. However, it is obvious from the statistics above that Oman has found it difficult to maintain its production levels during recent years and it is only the increase in prices over that period that has enabled it to avoid a collapse in government oil revenues. In the longer term, the changing face of the global oil industry will undoubtedly pose problems for nations who continue to rely too heavily on their oil and gas revenues.

During the oil shock of the early 1970’s the industry was dominated by the countries of the Middle East and Arabian Gulf region, most notably Saudi Arabia, Kuwait, the United Arab Emirates and Iraq. This concentration of production in the region also benefited smaller regional producers such as Oman but this is not the case today. Iraq’s oil industry has fallen into decline due to the effects of economic sanctions and war and many more nations have entered the oil business as the economic, technological and ideological barriers that may have prevented entry in the past have been removed. In addition to adding to the supply of oil, many of these new

producers have chosen to remain outside the Organisation of Petroleum Exporting Countries (OPEC), thus putting pressure on OPEC’s power to keep prices high. OPEC’s membership stands at eleven nations – Algeria, Indonesia, Iran, Iraq, Kuwait, Libya, Nigeria, Qatar, Saudi Arabia, the United Arab Emirates and Venezuela (OPEC, 2002) and notable omissions include Russia, Norway, Canada and Mexico, all major producers. A detailed analysis of the global oil industry is far beyond the scope of this chapter but the point is that changes in the industry over the past three decades are most worrying for the smaller oil-reliant producers such as Oman who potentially have the most to lose in future.

The changing global oil industry has led Oman to adopt major economic priorities in the next decade and a half aimed at reducing its dependence on oil revenues and increasing the size of the private sector. The country’s “Vision 2020” plan sees a radical restructuring of the Omani economy in order to achieve this goal. The statistics set out in Table 2 will indicate the size of the adjustments hoped for.

**Table 2 – Economic Indicators as a Percentage of  
Gross Domestic Product (GDP)**

	1995	2000	2020
	%	%	%
Total Government Revenue	38.8	34.6	16.0
Total Government Expenditure	48.8	34.6	14.0
Budget Balance	-10.0	0.0	2.0
Non-oil Exports	9.4	14.4	13.0
Oil Exports	31.7	26.1	10.0

*Source: Sultanate of Oman, Ministry of National Economy*

The Vision 2020 plan assumes a major reduction in the public sector contribution to GDP as the private sector grows in importance, as well as a shift from oil exports to non-oil, albeit including liquid natural gas, as shown in Table 3.

**Table 3 – Sectoral Relative Shares as a Percentage of GDP**

	1995	2000	2020
	%	%	%
Oil	33.5	25.9	9.0
Gas	1.5	5.0	10.0
Manufacturing	5.4	6.8	15.0
Building, Construction and Real Estate	3.2	6.9	10.0
Trade and Tourism	14.1	17.8	18.0
All other sectors	42.3	37.6	38.0
Total	100.0	100.0	100.0

*Source: Sultanate of Oman, Ministry of National Economy*

The statistics in tables 1, 2 and 3 point to a radical shift in economic activity from public to private sector, and from oil to non-oil activity. This will undoubtedly require increased emphasis on education, as is planned and shown in Table 4.

**Table 4 – Estimates of Social Indicators According to Vision 2020**

	1995	2020
Enrolment Ratio in Higher Education (%)	9.0	40.0
Percentage of Vocational Training Students to Total Students in Secondary Education (%)	4.5	50.0

*Source: Sultanate of Oman, Ministry of National Economy*

In summary then, the Sultanate of Oman plans to follow a path of economic diversification in response to the problem of over-reliance on oil revenues. This may seem to be a logical, almost unavoidable decision but the difficulty of achieving the goals set out in Vision 2020 should not be underestimated. Successful diversification will require much in the way of education, training and development of the country's human resources as well as huge financial investment in new industries. As a part of this effort, there will be a significant need for more and better trained accounting technicians to work for the firms who will be the new entrants to existing and new industries. Not only will more accounting technicians be needed but they will need to be better trained than in the past because diversification will bring with it more competition. For example, if industries such as tourism which have been dominated in the past by one or two players with government backing are to expand they must do so in competition with other destinations in the region. This increase in competition will place additional demands on the staff of the organisations involved and will necessitate better training.

### ***Omanisation***

One of Oman's policies that is particularly significant in the modern social and economic context is that of "Omanisation". Simply put, Omanisation is a policy of replacing expatriate workers with Omani citizens as quickly as it is practicable to do so. Similar programs exist in the other countries of the Gulf region (Saudi Arabia, Kuwait, Bahrain, Qatar and the United Arab Emirates) as they have all based their modern development on expatriate or guest workers to a greater or larger extent. In most of these countries today expatriates make up a significant minority of the population and in some cases they form the majority. According to the 2003 census of Oman, 23.9% of the population of 2,340,815 are expatriates (Ministry of National Economy, 2004a).

Expatriate labour has been used in Oman in a wide variety of industries and occupations ranging from unskilled construction workers from the Indian subcontinent through to middle level technical and administrative staff from the wider Middle East and skilled professionals and managers from western nations. The government's Omanisation programme has been in operation since 1988, working toward replacing expatriates with trained Omani personnel. By the end of 1999, the number of Omanis in government services exceeded the set target of 72%, and in most departments reached 86% of employees, although much remains to be done in the private sector. The Ministry of Manpower has stipulated fixed Omanisation targets in six areas of the private sector and administers the Omanisation program through a variety of regulatory and persuasive measures. Transport, storage and communications are to have 60% Omanisation; finance, insurance and real estate 45%; industry 35%; hotels and restaurants 30%; wholesale or retail trading 20% and contracting 15%.

The Omanisation policy has a great impact upon the education and training of accounting technicians as the accounting and finance industry generally has a low rate of Omanisation. It is not possible to find data which confirms directly the number of Omanis and non-Omanis employed as accounting technicians, but the 2003 census suggests that Omanisation is an elusive goal in the sector. That census discloses a total of 175,859 persons employed in clerical and service occupations of which 77,219 or 43.9% are Omanis (Ministry of National Economy, 2004a). For clerical occupations alone, the figure is a more healthy 83.5% but both measures are heavily skewed in favour of the public sector. It will be remembered that furthering the Omanisation policy was one of the stated reasons for establishing Sultan Qaboos University's Accounting Diploma Program in 1999.

Omanisation represents somewhat of a contradiction to the prevailing forces of globalisation. Firstly, it represents an increase in government intervention in a way that many see as being anti-business as Omanisation will undoubtedly increase labour costs. Secondly, it is a policy that seems to be in conflict with the principles

of free trade, especially the free movement of labour. Oman is a recent member of the World Trade Organisation, having joined in 2000, and may well have to work through this and other such issues in the future. Thirdly, Omanisation is seen by some as a factor in reducing quality and service levels at a time when increasing international competition demands exactly the opposite.

It is suggested that the tensions between Omanisation and globalisation can be reduced, at least in the case of accounting technicians, by allowing the work of the Accounting Diploma Program to continue past its planned closure date. The major effect of globalisation as regards organisations' human resources policies is to make it absolutely essential that workforces are well trained and able to support the organisation in the increasingly competitive environments that globalisation brings about. The Accounting Diploma Program does exactly this. The graduates of the Program are well trained and are well received by employers, an assertion supported by data from a student and graduate survey included in Chapter 4 of this Portfolio.

Before leaving the topic of how globalisation affects Oman generally and how it is inextricably interwoven with the major challenges of moving away from an oil-supported public sector-driven economy and the policy of Omanisation, there is one more issue that should be addressed. If the Omani response to these challenges as described in the Vision 2020 targets is a realistic one, then it is useful to ask the question whether meaningful progress has been made to the present time. Chapter 6 of this Portfolio includes an assessment of this very issue and shows that the data suggests that all is not well.

This chapter will now attempt to draw together the aspects of globalisation and its effect on education generally with the Omani situation in particular to develop some implications for education policy in Oman.

## **Implications for Education in the Sultanate of Oman**

### ***School education***

Although school education has not yet become universal throughout the whole country, statistics show excellent progress and there is no doubt that school education in Oman has taken huge strides since 1970. Government figures for 2003 state that there are now 1,151 schools throughout the country catering for 600,025 students (Ministry of National Economy, 2004c). Independent sources estimate school enrolment rates at about 80% at the primary cycle level, and about 65% at the secondary cycle with a literacy rate estimated at 80% (ME-schools.com, 2003).

The school curriculum has had two major overhauls in the period since 1970, with the most recent of these still in the implementation phase having been introduced in the 1999 academic year. The new “Basic Education” curriculum, as it is called, has introduced a standards-based approach, a revised structural arrangement of years 1-4, 5-10 and 11-12 to replace the old 1-6, 7-9 and 10-12 system and improved curricular content so as to improve its relevance to Oman’s national needs, particularly in English language, mathematics and problem-solving skills, and technology. To this extent, Oman has responded to the forces of globalisation and the local needs of development, diversification and Omanisation in the same way as many Western countries; that is, centralised control of curriculum in an attempt to improve the relevance of education to the labour market.

Although the restructuring of school education is in line with overseas trends, Oman must also respond to its own version of one issue that is unique to this region. That issue is the nationalisation - in Oman’s case, the Omanisation - of teaching. Many teachers in school systems throughout the GCC countries are expatriates from countries such as Egypt, Jordan and Syria and, given the important role of education in building and preserving national identity, the replacement of these expatriates with trained local teachers is an obvious priority. Donn and Issan (2001) believe that full

Omanisation of the teaching force will take up to ten years and will require significant change in the systems of teacher training currently in use. The implications of this modernisation of teacher training will include the use of better pedagogy as expatriate Arabic teacher educators, who often bring with them entrenched support for behaviourist, rote learning pedagogical styles, are replaced with more up to date, preferably Omani, staff. In addition, there will need to be a higher level of expertise in English, more use of advanced information and communication technology, improved research capacity and improved governance by, and interaction between, the separate Ministries of Education and Higher Education.

### ***Further and Higher Education***

The current state of further and higher education in Oman is characterised by unmet demand. The government funded sector consists of the national university, Sultan Qaboos University, Muscat Higher College of Technology, six other Colleges of Technology or Technical Industrial Colleges, six teacher training colleges, and specialist colleges for health sciences, banking and financial services and Sharia (Islamic) law. Private sector involvement consists of a dozen or so colleges all associated with overseas universities, numerous small institutes delivering vocational and professional programs and privately-run English language centres.

Donn and Issan (2001) estimate that the total capacity of these public and private institutions is some 12,000 new students per year whereas the number matriculating from school and thus eligible for some form of further or higher education is 27,000 each year. This significant shortfall can only increase as school education nears universality, retention rates improve and the population grows. Faced with this reality, one reaction of the government has mirrored that of many Western nations in looking to the private sector to become more involved in further and higher education. The issue of privatisation of education in Oman is an important factor in the whole question of effective vocational education and is considered in detail in the following chapter of this Portfolio.

Increasing private sector involvement in universities may reduce some of the pressure on Sultan Qaboos University but the outlook for further and vocational education is not good. While there has been interest in setting up private universities in Oman, there have not been any similar moves with respect to colleges of vocationally oriented education. Given this fact, it is hard to see how the ambitious “Vision 2020” targets for higher and vocational education (Table 4) can be met without a significant government funded expansion of the vocational education sector. One possible approach might be to mirror the efforts of the United Arab Emirates which has established a world-class system of further and vocational education that could well provide a model for Oman. The eleven Higher Colleges of Technology in the UAE accept almost as many students as the two government funded universities in the country and offer a range of credentials from certificate/diploma to higher diploma and bachelor’s degree in a variety of engineering and technology related disciplines.

The development of the Sultanate of Oman, the need for economic diversification and the policy of Omanisation all require a well-trained cadre of technicians and technologists of sufficient number to take the country forward. This is precisely the focus of Sultan Qaboos University’s Accounting Diploma Program but unfortunately, that program will be discontinued in June 2005. If a stronger vocational education sector were to become a government funding priority, a replacement program for the Accounting Diploma Program would undoubtedly be established in an expanded vocational education system. However if such additional funding were not to be considered feasible, any new program would have to be considered in the context of “user pays”.

El-Shibiny (1997) believes that the higher education sector faces four challenges in a future without (or with reduced) petroleum revenues. These are to ensure a comprehensive strategic plan for future manpower requirements, to critically examine all programs to ensure they constantly reflect the changes in disciplines and

professions, to emphasise action oriented research programmes and to diversify the sources of funding for the sector.

The implications for education policy of globalisation and the pressures of development, economic diversification and Omanisation can be summarised in the following imperatives: extend basic education to the whole population, ensure it is relevant not only to economic objectives but also assists in reinforcing Omani social and cultural norms and traditions, Omanise the teaching profession as a priority, increase private sector involvement in higher education and build a world-class system of vocational education.

### **Conclusion**

Globalisation is not so much a single force but a collection of influences operating in a sometimes contradictory fashion. The underlying principle of globalisation is one of interconnectedness within the world and among the world's nations and peoples to an extent not seen before in history. This increased interconnectedness has been brought about by the removal of the barriers of time, space and ideology, due in no small part to advances in technology. Although the diverse economic, social and cultural effects of globalisation sometimes appear too great to comprehend, let alone cope with, some of the more extreme predictions about the demise of the nation state presently appear exaggerated.

Globalisation acts upon and through education. It has reshaped curricula, challenged the objectives of education and changed organisational structures and governance. Free-market philosophies have become the dominant political paradigm for much of the world to the extent that education systems in many Western countries now bear an uncanny resemblance to each other. In the Middle East and Arabian Gulf regions education systems and those who work within them are being called upon to change their outlooks and processes to more closely align with those of the "market" while at the same time taking increased responsibility for nations' success or failure in a

globalised world. The ideal of the “knowledge” economy or society has put education in the critical spotlight as never before.

Globalisation is one of a number of forces reshaping the Sultanate of Oman. The need for development and modernisation, economic diversification and Omanisation of the workforce are influences intertwined with globalisation. Oman has set itself ambitious targets to transform itself from a nation dominated by public sector activity, oil revenues and expatriate labour into a modern diversified economy driven by a strong private sector while still striving to bring basic services to remote areas of the country. The difficulty of this objective cannot be underestimated, an issue explored further in Chapter 6 of this Portfolio.

Oman’s education systems will require significant change in order to successfully meet the challenges outlined above. Basic education must be extended to all, school curricula must be continually monitored and improved, Omanis must take charge of their education system, the private sector must take more responsibility for education and training and the poor state of vocational education must be addressed. A more robust education system will assist the Omani nation to better meet the challenges of globalisation.

The Accounting Diploma Program at Sultan Qaboos University is a good example of how vocationally oriented higher education systems in Oman should respond to the forces of globalisation. The Program recognises many of the realities of the globalised world. Firstly, there is the dominance of English as the language of international business. Secondly, the need for specialised programs to address the needs of business and labour markets is recognised thus enhancing national capabilities and international competitiveness. Thirdly, the need for credentials and qualifications that are internationally recognised is addressed, thus enabling graduates to take advantage of opportunities abroad.

In this writer's opinion, it is unfortunate that Sultan Qaboos University's Accounting Diploma Program is to be discontinued in June 2005. One of the contentions of this Portfolio is that the work of that program should be continued by establishing a new, improved, replacement program. However, the reality of Oman's educational priorities today may dictate that such a program be offered on a commercial, fee-paying basis. It is for this reason that any potential future developers of such a program understand the processes of marketisation and privatisation as they presently exist in Oman's education system, an issue which is explored in the next chapter.

### **CHAPTER 3 - MARKETISATION & PRIVATISATION**

This chapter of the Portfolio describes how marketisation and privatisation have impacted upon higher education in the Middle Eastern nation of the Sultanate of Oman. Oman is one of many countries of the Arab world, and more generally, of the developing world, to have embraced the concept of marketisation through privatised higher education, although its individual historical, cultural and economic circumstances have led it to adapt the concept to its own needs.

An understanding of how the twin concepts of marketisation and privatisation present themselves in Oman is essential if a future replacement program for SQU's existing Accounting Diploma Program is to be successfully implemented. Whereas the exiting program is based on the model of government funding and support, a future program may not be. One of the possibilities for offering a future program for accounting technicians is to take it out of the publicly funded catalogue of SQU programs and offer it to employers and students on a "user-pays" or commercial basis.

Firstly, the concepts of marketisation and privatisation in higher education will be examined, initially in general terms and then as applied in the Arab world. It will be seen that the Arab world has embraced marketisation of higher education through privatisation due to the often poor condition of its state-run higher education systems. Secondly, the extent and character of privatisation in higher education in the six countries of the Gulf Cooperation Council, of which Oman is one, will be examined. This section will include research results of some of the characteristics of higher education institutions in the GCC obtained from a survey conducted via the World Wide Web.

This chapter will then review the history and present status of higher education in Oman and will show why private institutions have become a part of the higher

education landscape, despite the concerns that many may have of quality in private higher education. The chapter will then review in detail the steps that Oman has taken to address the issue of quality in higher education, particularly in private institutions, through the initiative of the Oman System of Quality Assurance in Higher Education. Finally, the issue of access in this privatised higher education system will be examined and conclusions will then be drawn.

### **Marketisation and Privatisation in Higher Education**

In this chapter, the term marketisation refers to the introduction of market-like forms or practices into an area of social or economic activity. Privatisation refers to the provision of services by private organisations, as opposed to government institutions and may also involve the process of transferring ownership and/or control of state assets into private hands. Over the past two decades or so many countries have allowed, encouraged or imposed reforms incorporating marketisation and privatisation in order to achieve economic and social improvements. The range of countries undertaking such change programs is increasing all the time spurred on by the promise of higher levels of productivity. For example, the countries of the former U.S.S.R. have been trying to rebuild their economies after decades of centralised planning and control. The world's most populous nations, China and India, hope to improve the standard of living for their teeming millions while industrialised nations across the globe are following similar free-market philosophies in order to make themselves more internationally competitive.

The Sultanate of Oman has also adopted a market stance as the nation charts its course towards a more prosperous future by encouraging a more diverse economy driven by a robust private sector. Telecommunications have been opened up to competition by allowing a second mobile network operator, certain state-owned infrastructure has been privatised and developing industries such as tourism can no longer rely on the public sector for growth. Perhaps most interestingly, Oman also

boasts a rapidly growing private higher education sector which is the subject of this chapter.

The twin processes of marketisation and privatisation have their critics, especially when it is proposed that areas such as education could benefit from the application of market reforms. In the area of higher education, Weiler (2001) makes the point that although the developed nations have known about Adam Smith's concept of markets for the past two hundred years, the market has not generally been used to regulate higher education except in the United States and a few of its "imitators". Until fairly recently, in the United Kingdom and European countries, and the many other nations whose higher education systems follow those of their former colonial masters, government regulation and control through the medium of the state-run higher education institution has been the norm, although this is now changing.

This process of change whereby higher education systems in many countries are becoming more marketised has opened up a fierce and often acrimonious debate. On the one hand critics of the trend often point to experiences in the United Kingdom, Australia and other Anglophone countries to suggest that marketisation inevitably brings with it a loss of academic freedom, inefficient use of academics' energies on non-academic activity, promotion of quantity at the expense of quality and a weakening of the social role of universities (Brett, 2000; Robertson, 2000). The proponents of marketisation, on the other hand, see an opportunity to improve economic efficiency (value for money), especially given the cost of meeting demands for increased or universal access to higher education, and to use the tool of competition to stimulate greater innovation and adaptation (Dill, 1997; Weiler, 2001).

Regardless of the relative theoretical merits of these two viewpoints in the developed nations of the western world, the present state of higher education systems in much of the developing world may dictate a more pragmatic approach to the issue. Sabour

(1999) has written about the need to improve those systems in the Arab world, and Mahmoud (2001) makes the point that many Arab commentators see a state monopoly of higher education as a necessary political tool to ensure social justice, despite the fact that most public universities have become costly, overcrowded and have failed to deliver high quality education. As far as developing nations are concerned, and this includes the Arab world, the debate about whether or not to allow the privatisation of higher education has been largely overtaken by events on the ground. Specifically, the marketisation of higher education through privatisation has become a reality. The sheer number of such institutions already operating has necessitated a shift in thinking towards ensuring that these institutions operate effectively rather than debating whether they should be allowed or not.

### **Oman and the Arabian Gulf Countries**

As noted above, this chapter of the Portfolio is concerned with marketisation and privatisation in higher education with a particular focus, the Sultanate of Oman in the Arabian Gulf region of the Middle East. The Gulf, as it is often known, includes the six member states of the Gulf Co-operation Council (GCC), of which Oman is one. All are “hydrocarbon economies” meaning that their economies are all dependent to a greater or lesser extent on oil and gas revenues. The countries of the GCC have used their oil and gas wealth to rapidly build systems of higher education that are the envy of many countries in the world but in doing so they have followed somewhat different paths. In one of the relatively few recent papers dealing with higher education in the Arabian Gulf region, Coffman (2003) states that higher education in the GCC states has been characterised over the past five years by exponential growth in the number of institutions, a dependence on the private sector to provide education that meets the needs of the market and the unquestioned dominance of the American university model. Coffman’s first two statements undoubtedly apply to Oman as much as the rest of the GCC as will be seen in this chapter. However, in the Omani context, the third statement is somewhat problematical. The Sultanate of Oman has a history of interaction with the United Kingdom such that there is not the degree of

dominance of American universities in Oman that might exist in other GCC countries. Statistics published by the Directorate-General of Private Colleges and Universities within the Ministry of Higher Education show that in November 2003 there were fourteen private colleges and universities operating in Oman, all of which had an academic affiliation with an overseas institution. Of the fourteen, four were affiliated with United Kingdom institutions, three with American, two with Australian and five with Indian, European or Arabic institutions (Ministry of Higher Education, 2003).

Coffman (2003) approaches the GCC nations as a fairly homogenous group in terms of their approach to establishing and modernising systems of higher education. Undoubtedly, there are similarities in how the six nations have addressed the problem of how to provide appropriate opportunities for higher education to their growing populations but there also exist important differences in approach. The similarities can be summarised as follows. In the past three or four decades each of the six GCC nations has established a national university modelled on older universities in other Arabic countries such as Egypt or Jordan. In some faculties and departments of these universities English has been the language of instruction while others have used Arabic. These universities have offered a range of programs and awards and have used selective entry to control the numbers admitted each year. As the populations of the GCC nations have increased and employment opportunities in their respective public sectors have decreased, jobs have become harder to find. This has resulted in an increased need for higher education qualifications for employment, especially in the private sectors of the six nations. Increased participation in higher education, together with increasing numbers of school leavers caused by growing populations, has left the national universities unable to cope with the numbers of hopeful students. Some of the GCC nations have built new government universities in an attempt to meet this increased demand but the major policy change that has been observed in all of the six nations is to allow private higher education institutions to be established. This is where the major differences in approach become evident; that is, how the various GCC countries have managed the process of privatisation in their higher education systems.

A brief description of how international privatisation in higher education has played out in each of the GCC nations will illustrate the point. Set out below are short, country-by-country narratives based on three information sources. Firstly, a very brief description of some of the basic features of each country has been taken from the CIA World Factbook (Central Intelligence Agency, 2004). Secondly, newspapers and educational news publications have been reviewed for reports of proposals to establish new higher education institutions in each country. Thirdly, a simple survey of higher education institutions actually operating in each of the countries has been carried out for this paper through the medium of the World Wide Web. The survey was carried out by the author in April 2004 and utilised multiple internet search enquiries in order to discover and record the websites of leading government and private universities and university colleges in the six nations. Each website discovered was scrutinised to establish whether or not English language was used and, if so, to discover as far as possible, when the institution was established, whether it was government or private and what affiliations existed with international higher education institutions, if any. The results are summarised below in Table 6.

**Table 6 – Selected Characteristics of Leading Higher Education  
Institutions in GCC States**

Institutions with English language Websites			
Country	No. of Government	No. of Private	Disclosed International Affiliations
Bahrain	2	3	UK (3)
Kuwait	1	2	US (2)

Oman	1	12	UK (5), US (3), Australia (2), India (2), Jordan (1)
Qatar	1	5	US (4), Canada (1)
Saudi Arabia	2	1	None noted
UAE	11	15	UK (4), US (3), Canada (3), India (3), Australia (1), Jordan (1), Iran (1), Lebanon (1), Pakistan (1), Switzerland (1)

*Source: Institutional Websites, April 2004.*

### ***Bahrain***

Bahrain is one of the smaller GCC nations with a total land area of only 665 sq km and a population of some 670,000, of whom 235,000 are non-nationals. Bahrain's oil production is small in GCC terms and, in the face of declining reserves, it has diversified its economy to concentrate on petroleum processing and refining and international banking. The national university was established in 1986 and Bahrain is also the location of the Arabian Gulf University founded in 1979, dedicated to medical education and jointly controlled by the GCC nations (Arabian Gulf University, 2004). There are four private universities in the planning phase or in the early stages of operation, all having been approved since 2003. Three of the four have affiliations to United Kingdom universities. Bahrain also hosts a branch of The Arab Open University, an ambitious educational project modelled on The Open University in the United Kingdom (Arab Open University, 2004).

### ***Qatar***

Qatar is also a small country but has taken a somewhat different approach to the development of its system of higher education. It has a land mass of 11,437 sq km and a population of 817,000. Its national university was founded in 1973. Qatar is notable for the sudden rise in its wealth brought about by the recent exploitation of the world's largest natural gas reserves. In the past few years it has risen to the top of GCC GDP per capita rankings displacing the United Arab Emirates (Mandle, 2002). Qatar has used its gas revenues to establish branch campuses of some of the United States' leading universities. Through the Qatar Foundation, it has funded branches of Carnegie-Mellon University, Texas A & M University, Virginia Commonwealth University School of Arts and Weill Cornell Medical College at its state of the art Education City located in the capital, Doha (Qatar Foundation, 2004). Rather than allowing local private higher education institutions to operate with overseas partners, Qatar has used its wealth to effectively buy branch campuses of leading American universities to bring what it sees as the best of modern higher education to its citizens.

### ***Kuwait***

There are three GCC nations whose populations lie within the two to five million band, Kuwait, the United Arab Emirates and the Sultanate of Oman. Kuwait has a population of 2.1 million of whom 1.3 million are non-nationals. Its land area is small at 17,820 sq km and it lies at the top of the Arabian Gulf hemmed in by its larger neighbours, Iraq and the Kingdom of Saudi Arabia. Kuwait's economy relies heavily on oil exports and it has some 10% of the world's reserves. In the privatisation of higher education, Kuwait has followed a similar path to that of Bahrain, albeit at a slower pace. It established a national university in 1994, and, since 2000, has licensed two private higher education institutions, both affiliated with American universities.

### ***The United Arab Emirates (UAE)***

The United Arab Emirates (UAE) is arguably the most developed of the GCC nations, particularly in economic matters. Its two largest emirates are Abu Dhabi, rich in oil wealth, and Dubai, which is in the process of reinventing itself as a world class regional economic hub (Easen, 2004). The UAE has a land mass of almost 83,000 sq km and a population in excess of 4 million, of which a massive 75% are thought to be expatriates (Kavach, 2004). The UAE's first national university was founded in 1976 and additional government institutions were established in 1986, Higher Colleges of Technology, and 1998, Zayed University. The UAE presently has the largest number of higher education institutions operating in the GCC. Some of these have been set up by the seven individual emirates that make up the UAE while others are private institutions with affiliations to overseas universities from the United States, the United Kingdom, India, Pakistan and other countries. With such a large number of overseas institutions operating within the UAE, accreditation and regulation has become a major concern, something that Oman's educational policy makers have managed to bring under control through the medium of the Oman System of Quality Assurance in Higher Education.

### ***Saudi Arabia***

The Kingdom of Saudi Arabia is the largest of the GCC countries, in terms of land area, population and oil production. Its territory is almost 2 million sq km and its population is estimated to be in excess of 20 million, of whom only 20% are expatriates. Saudi Arabia today faces problems of a burgeoning population, degradation of the environment, an economy largely dependent on oil and increasing security concerns. Its approach to social matters generally is more conservative than its GCC partners and this reflects in the less advanced state of privatisation in higher education. Most of the large higher education institutions are government run and employ Arabic rather than English language instruction although the government has

recently issued licences to establish 55 “private colleges” serving some 55,000 students throughout the kingdom (Arab News, 2003).

### ***The Sultanate of Oman***

Oman is a larger country than Kuwait or the UAE in terms of land area (212,000 sq km), but has a smaller population, fewer expatriates and a lower national income. As noted above, its approach to the privatisation of higher education has been different to the other GCC states. Having briefly examined the way in which the marketisation and privatisation of higher education have developed in the other GCC states, attention will now turn to the situation in Oman.

### **The History of Higher Education in Oman**

Chapter 1 of this Portfolio has already pointed out that the modern history of the Sultanate of Oman, the “renaissance” as it known in Oman, starts in 1970 with the accession to the throne of His Majesty Sultan Qaboos bin Said. In his review of educational development in Oman, El-Shibiny (1997) states that the educational emphasis during the first ten years of His Majesty’s reign was on establishing primary and secondary schools, setting up the necessary systems to train Omani teachers and creating vocational secondary schools in agriculture and trades. Higher education was just not available inside Oman during this early period, a situation that obviously required attention if the nation’s needs were to be met.

In 1980 His Majesty announced the establishment of Oman’s first university, Sultan Qaboos University to be located in Muscat. Planning and construction of the new university took place over five years and the first batch of students entered in 1986. The creation of Sultan Qaboos University really marks the start of higher education within the Sultanate of Oman. Since then the higher education sector has expanded to include a variety of institutions of higher learning, both government and private.

## **The Present Status of Higher Education in Oman**

The state funded higher education sector in Oman currently consists of one public university, Sultan Qaboos University, and a range of specialist colleges dedicated to providing higher education with a professional or vocational emphasis. These colleges consist of six “Colleges of Education” dedicated to teacher training, the “College of Sharia (Islamic law) and Law”; the “Institute of Banking and Financial Studies”; the “Oman Tourism and Hospitality Academy” and seventeen “Health Institutes” run by the Ministry of Health. In addition there is a system of five “Technical and Industrial Colleges” which offer vocational qualifications at the pre-degree level. Students are not charged tuition fees at these institutions and may also enjoy free or subsidised accommodation, transport and living expenses.

The private higher education sector in Oman currently consists of thirteen operational private colleges and universities listed at Appendix A. Of the thirteen, twelve offer degree level programs while the remaining one offers higher diploma programs only. One of the degree granting institutions is denoted as a fully fledged university, Sohar University, while the remaining eleven describe themselves as “university colleges” or “colleges”. The majority of these institutions operate in Muscat, the capital of Oman. Others are situated in Sohar in the northern Batinah region, an area of rapid population and industrial growth, in Sur in the east coast region of Sharqiyah and in Salalah in the Dhofar region in the southern-most part of the country (refer Chapter 1, Figure 1 - Map of the Sultanate of Oman).

In order to get an idea of the extent of participation in higher education in Oman today, statistics from the Government’s annual Statistical Yearbook for 2003 (Ministry of National Economy, 2004c) show 55,000 students studying in government and private higher education institutions within Oman or overseas. The 2003 census shows the population of Oman as 2,340,815 of which 488,166 were in

the 20 to 29 age group (Ministry of National Economy, 2004a). The total number of students studying in higher education therefore equates to a rate of participation for that age group of 11.3%. In contrast, the percentage of population aged 18 to 29 enrolled in higher education in six OECD countries (Canada, France, Germany, Italy, United Kingdom and United States) in 1999 was reported to range from 14% in the case of Germany to 20% in the United States (National Center for Education Statistics, 2004).

A more detailed picture of participation can be seen by looking at the trend in the numbers of students leaving school and those entering higher education institutions. Table 7 below sets out the numbers of graduating school students leaving secondary school from 1996 to 2003 and the numbers entering higher education in government, private and overseas institutions in the same period.

**Table 7 – Graduating School Students and Entry into  
Higher Education, 1996-2003**

Year	No. of Graduating School Students	No. entering Higher Education			Total
		Gov't Institutions	Overseas Institutions	Private Institutions in Oman	
1996	17,163	5,776	101	268	6,145
1997	19,067	6,230	610	550	7,390
1998	20,886	7,338	1,534	899	9,771
1999	24,903	6,093	2,957	1,792	10,842
2000	27,037	7,610	2,329	3,261	13,200
2001	32,211	7,962	2,424	3,109	13,495

2002	34,471	8,617	2,410	3,036	14,063
2003	41,573	9,755	3,327	3,837	16,919

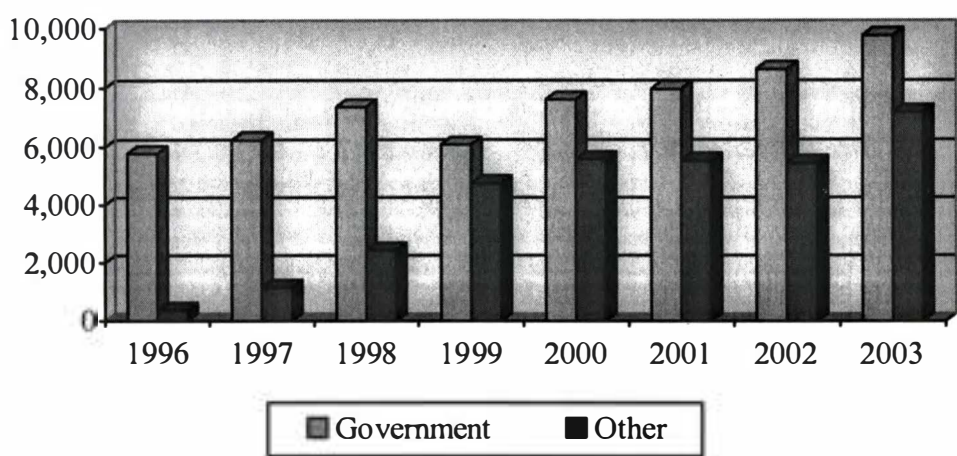
*Source: Ministry of Higher Education, Directorate General of Private Universities and Colleges (2004)*

Students studying overseas may be doing so on government scholarships or at their own expense; many of the latter group do so in the neighbouring United Arab Emirates.

Three major observations can be made from the data in Table 7. Firstly, the number of graduating school students has risen by 143% over the eight years from 1996 to 2003, equivalent to an average annual increase of some 17.8% in the period. This high rate of growth is due to the high rate of population growth in Oman and the effects of increased school participation rates as the school education system has developed.

Secondly, although the participation rate in higher education, whether in government or other institutions, has increased somewhat from 35.8% in 1996 to 40.7% in 2003, the mix of graduating school students entering higher education in government, private and overseas institutions has changed more markedly in the period. The proportion of graduating school students accommodated in the government higher education institutions has fallen from 33.7% in 1996 to 23.5% in 2003 while the proportion entering private and overseas institutions has increased rapidly from only 2.1% in 1996 to 17.2% in 2003. It is apparent that both overseas and local private higher education institutions have become popular choices for graduating school students who do not gain admission to the government institutions of higher education in Oman as both categories have enjoyed remarkable growth in the period from 1996 to 2003.

The data illustrate the situation that has developed in Oman. The government higher education system has not sufficiently increased its intake of graduating school students to match the rapid growth in demand for higher education precipitated by increases in population and school participation since 1996. However, overall higher education participation rates have been maintained (and even improved somewhat) due to the increase in the numbers of students entering higher education in overseas and increasingly, in private institutions. The change over time in the relative importance of the government higher education sector and private and overseas institutions can be seen in Figure 2 below.



*Figure 2.* Sultanate of Oman, Entrants to Government and Other Higher Education Institutions 1996-2003. From Ministry of Higher Education, Directorate General of Private Universities and Colleges (2004)

The third observation that can be made concerns the recent strong growth in private higher education. The numbers of students entering higher education in overseas institutions has remained fairly static between 1999 and 2003 whereas the number who have opted to stay at home and study in private institutions has more than doubled over the same period. It is not yet possible to say that private higher education in Oman is replacing overseas study as the favoured option for those who

do not enter the government institutions, but the growth in local private education most certainly suggests that may happen soon. The government of the Sultanate of Oman moved to allow private, fee-charging institutions of higher education in 1995 and the most striking feature of the private higher education sector in Oman is its short history and rapid growth. Appendix A shows that the oldest of the private institutions commenced operations in 1995 and fully five of the thirteen have commenced operations since the start of the new millennium in 2000. This rapid growth in the number of institutions has been matched by almost a fivefold increase in the number of students attending private institutions of higher learning in Oman since 1999. Al-Lamki (2002) reports a total of only 1,912 such students in 1999/2000, a number which has risen to 10,148 by 2003/2004 (Ministry of Higher Education, 2003).

The outlook for the near future appears equally expansionary. It is expected that the number of private universities will reach four as the government is committed to the establishment of new institutions at Nizwa, Salalah and in Muscat (Newsbriefs of Oman, 2003). As for colleges, Dr Adnan Al-Hajj, Director-General of Private Colleges and Universities in the Ministry of Higher Education, has stated in an interview (Bright, 2004a) that additional new colleges will be licensed to offer certain speciality programs not currently available or to operate in areas of need outside the capital, for example at Al-Buraimi on the Oman-UAE border.

In summary then, private institutions have become an integral part of the Omani higher education landscape. They are necessary in order to ensure that young Omani citizens with the desire and the ability for higher education can achieve their aspirations. This is very much in keeping with the national view concerning the role of the private sector. That view is that the private sector has a duty to involve itself in development and become an active participant in the process of nation building. This has been expressed clearly by H.M. Sultan Qaboos bin Said on more than one occasion. H.E. Yahya Mahfoodh Al Manthri, Minister of Higher Education up until 2004, has described “the royal directives of His Majesty Sultan Qaboos to the private

sector to play a role and contribute to the total national development by investing in the higher education sector” (Al Manthri, 2001).

Having accepted the existence and legitimacy of private institutions of higher education in Oman, the issue then becomes one of ensuring that these institutions (and indeed those in the government sector as well) achieve the highest levels of quality.

### **Quality in the Higher Education Sector in Oman**

In 2001 Oman hosted an important international conference sponsored by Oman’s Ministry of Higher Education and by UNESCO. The conference was entitled “The University of the 21<sup>st</sup> Century” and was described by UNESCO’s Director-General, H.E. Mr Koichiro Matsuura, as a “valuable follow up” to the World Conference on Higher Education held by UNESCO in Paris in 1998 (Matsuura, 2001). Two of the five themes of the conference were “Private Higher Education” and “Focus on Oman”.

At that conference, Mahmoud (2001) noted the worldwide spread of privatisation in higher education but made the point that many of its opponents take the view that the profit motive and the very capitalistic structure of private universities leads to lowered academic standards. The problem with this view when applied to the Arab context is that most Arab public universities cannot meet demand “both in terms of numbers and in terms of quality” (Mahmoud, 2001). As a result, privatisation in higher education has inevitably come to the Arab world but with mixed results. Mahmoud (2001) reports that many private institutions show a pre-occupation for increasing numbers, reducing costs wherever possible and a lack of interest in supporting research or graduate programs. The answer to this problem, according to him, is the application of rigorous accreditation requirements and strong state

control; private higher education institutions should operate as non-profit making bodies and should be heavily controlled and regulated by the state.

The then Minister of Higher Education, H.E. Yahya Mahfoodh Al Manthri, signalled at the same conference that this was in fact the stance that Oman was taking. In a wide ranging speech introducing the conference theme, "Focus on Oman" he described a number of measures that the Omani government has put in place to regulate private higher education (Al Manthri, 2001). These include the requirement for affiliation with overseas universities in order to benefit from their academic expertise, direction on program offerings, restriction on geographical location and most importantly, the requirement of academic accreditation. He pointed out that the government also provides incentives in the form of land grants, grants to capital, exemption or concessional treatment as regards a number of government taxes and duties and makes available financial assistance to needy students to overcome the problems of access and equity in the dual government/private higher education system.

Many of these government controls have become incorporated into a comprehensive system of quality assurance which has been developed by Oman and which, it is submitted, will do much to alleviate the concern that private higher education leads to lower academic standards. This important system is described in some detail below.

## **The Oman System of Quality Assurance in Higher Education**

In the past few years quality has become a preoccupation of those in government charged with oversight of the Omani higher education sector. In this regard, one of the first and more significant legislative events has been the creation of the Council of Higher Education in 1998. The significance lies in the fact that the Council is given the critical role to “coordinate functions of corresponding units in various Higher Education Institutions” (“Royal Decree No. 65/98: Establishing the Council of Higher Education,” 1998). This and other responsibilities given to the Council give it effective control over higher education policy in both the government and private sectors. This is important because the direct control over higher education institutions in Oman is widely dispersed. In the case of private sector institutions control is obviously dispersed among the various owners and operators but there has been little government oversight until recently and no known association of private operators exists. On the other hand the government institutions are under the control of a range of different bodies or ministries (Al-Lamki, 2002).

Two further significant milestones in the process of improving quality have been the establishment of a Directorate-General of Private Universities and Colleges within the Ministry of Higher Education in 2000 and the establishment of the Accreditation Board in 2001. Royal Decree No. 70/2000 (“Royal Decree No. 70/2000: Establishing a Directorate-General of Private Universities and Colleges,” 2000) establishes a body whose tasks were described the then Minister of Higher Education as including “developing an Omani higher education qualifications framework ... developing higher education quality assurance norms and setting up a mechanism for the accreditation of programs and institutions.” (Al Manthri, 2001).

The Accreditation Board is set up by Royal Decree No.74/2001 and is given responsibilities that include accreditation of higher education institutions,

accreditation of programmes of study offered by institutions, and procedures for performance appraisal and quality improvement of higher education institutions ("Royal Decree No. 74/2001: Establishing the Accreditation Board," 2001). While the Accreditation Board is set up as a separate body, the Directorate-General of Private Universities and Colleges is given the responsibility of assuming the tasks of the Technical Secretariat of the Accreditation Board, thus ensuring a close working relationship between the two entities.

In line with its responsibility for accreditation and quality improvement, the Directorate-General of Private Universities and Colleges has developed and promulgated for discussion a document entitled "Requirements for Oman's System of Quality Assurance in Higher Education" ("Requirements") which describes in detail a comprehensive system of quality assurance that the Ministry of Higher Education proposes will be introduced (Ministry of Higher Education, 2004). The key elements in the overall system are the classification of recognised higher education institutions and the regulation of the awards that recognised institutions may offer, the standardisation of award requirements through a National Qualifications Framework and a detailed system of approval and accreditation of institutions and their program offerings (Ministry of Higher Education, 2004). Although the document is currently at the "draft for discussion" stage, and as such some of the detail may change, it is worthy of detailed examination to understand the approach to quality assurance that is being proposed by those within the Omani government responsible for higher education. As the introduction to the "Requirements" puts it "now that the structure of the system of Higher Education as been established ... the Sultanate is appropriately turning its attention to the quality of that system ..." (Ministry of Higher Education, 2004, p.5).

### ***Classification of higher education institutions***

Most private sector institutions of higher education in Oman use the term “college”, a few “university college” and one “university” (Appendix A). The current regulatory requirements for private sector institutions (Ministry of Higher Education, 2000) recognise the terms “private university college”, “private higher institute” and “private college” and distinguish between the three according to the level of award offered (with the colleges being restricted to diplomas only) and duration of the program of study. Institutions in the government sector use the same terms as their private sector counterparts and also the term “institute”. The restriction on colleges offering degrees has been relaxed in recent years as more and more of the private colleges in particular have started to offer degrees granted by overseas partner universities. The situation in Oman today is that almost all private institutions offer degrees regardless of their classification (Appendix A).

The new quality assurance system standardises the classification of higher education institutions into three categories – “university”, “university college” and “higher education college” (Ministry of Higher Education, 2004, p.10). The three differ according to the level of awards that can be offered, the range of fields of study offered and most importantly, the extent of research activity expected of the institution. All three may offer bachelor degrees, university colleges may offer master’s degrees but only universities may offer doctoral degrees. University colleges must offer at least two broad fields of study and universities three. As for research, universities must have a significant research component while university colleges must also engage in research activity, at least relevant to local and national needs. In this way, teaching institutions without research activity will not be able to use the word “university”.

The use of the term “university” by higher education institutes is an important issue and Oman’s stance on the research requirement is a positive step. In a short but powerful article entitled “The Rise of the Pseudouniversity”, Philip Altbach (2003) puts forward the view that the trend towards the naming of higher education institutions as “universities” where they actually have no claim to the term must be stopped. He includes private and corporate institutions such as the University of Phoenix and Motorola University in the so-called “pseudouniversities” and takes the view that, even today, the definition of a true university will most likely focus on the functions of teaching, service to community and research, especially basic research.

### ***The Oman National Qualifications Framework***

A new qualifications framework has been developed specifically for the Oman context whereby the requirements for, and titles of, awards will be made consistent across all higher education institutions in Oman, government and private, and will also be made equivalent to those prevailing in overseas institutions (Ministry of Higher Education, 2004, p.28). The framework utilises a grade point system and sets six levels of higher education ranging from certificate (level 1) to doctorate (level 6). For each level, the minimum number of credit points is specified as is the title of the award. In this way, all institutions will be required to offer awards based on the same number of credit points; for example a bachelor’s degree must have a duration of 480 credit points and will normally take a student four years to complete. The “Requirements” document states that one credit point represents the learning outcomes to be achieved by an average learner at the level concerned in ten hours of work and the use of the credit point system gives a focus on the learning that takes place rather than inputs such as class contact hours. It is also stated that the system is used widely in United States and United Kingdom and that 120 credit points is the accepted equivalent for one year’s full time academic work (Ministry of Higher Education, 2004, p.30).

This requirement would have to be followed if a replacement program for the existing Accounting Diploma Program were to be developed. If that program were of diploma level, 120 credit points would be required.

The second important harmonising feature of the National Qualifications System is that it sets out a statement of expected outcomes for each level of the framework, grouped under the headings of Knowledge, Cognitive Skills and General Competencies. Higher education institutions are expected to use these generic descriptions to develop subject specific learning outcomes for the programs offered (Ministry of Higher Education, 2004, p.30). The outcomes that are relevant to Sultan Qaboos University's Accounting Diploma Program are contained in the "Level Two – Diploma" classification and include the following important features.

It is explicitly stated that "normally" more than 50% of studies should be in the field of specialisation. Using the example of the Accounting Diploma Program, this would be in excess of 60 credit hours in accounting with additional studies in related areas, for example, business finance, general skill development in subjects such as mathematics and general education. It is also stated that all diploma programs should facilitate general skills in thinking, problem-solving and communication as well as knowledge and skills in the core subject areas. This is a crucial statement and is one of the reasons for the stance taken in Chapters 4, 5 and 6 of this Portfolio that any possible future replacement for the Accounting Diploma Program must emphasise the acquisition of these essential skills so highly regarded by employers in this globalised world.

The diploma level outcomes in the areas of Knowledge, Cognitive Skills and General Competencies as they would be applied to the Accounting Diploma Program are as follows. For knowledge, expected outcomes include knowledge of significant bodies of information in the general field of accounting as well as in some areas of specialisation such as financial accounting and the preparation of standard financial

statements and reports. Students' knowledge should include the scope and nature of the field of study of accounting and of the subjects within it, and of principal relationships between the field and other areas of knowledge in the wider field of business, as well as critical understanding of well-established principles of enquiry. Students must have an awareness of major issues within the field such as statutory disclosure requirements and how those issues might be addressed.

Cognitive skills outcomes should include an understanding of the central underlying concepts, principles and theories of the field of study of accounting, and the ability to apply them in a new context, including, where appropriate, in an employment context. It is important that students gain awareness of the limits of their knowledge, and of how this influences interpretations based on that knowledge.

General competencies include the ability to use information and communications technology in accessing, analysing and reporting to diverse audiences on relevant information, competencies that are included in the Accounting Diploma Program in courses on business computer applications and computerised accounting systems. Students must be able to identify and initiate responses to their own learning needs and to work effectively, both independently and in groups.

An important inclusion in the outcomes is a profile of what diploma holders should be able to do. Holders of diplomas should have the ability to use a range of established techniques to analyse information and to propose solutions to clearly defined problems. They can draw conclusions based on valid evidence and communicate the results of their analyses accurately and reliably.

These diploma level outcomes will form the basis of any possible future replacement for the Accounting Diploma Program.

### *Approval and Accreditation*

Chapter 3 of the “Requirements” document (Ministry of Higher Education, 2004) sets out the procedure for approval and accreditation of higher education institutions. Present ordinances and regulations established by Royal Decrees have been taken into account in the procedures but have been modified to take account of the role of the Accreditation Board and also to take account of an underlying principle espoused by the Accreditation Board – that institutions themselves are responsible for quality (Ministry of Higher Education, 2004, p.10, p.44).

The main requirements of the accreditation procedure for higher education institutions are “provisional accreditation” within the first twelve months of operation, internal self-review of performance and the preparation of a self-study document during that period and each five years thereafter, scrutiny of each self-study report by external review panels and external quality audits to be carried out every five years (Ministry of Higher Education, 2004, p.44). The “Requirements” document requires that any other accreditation process that the institution may be involved in cannot supplant these procedures. It is also worthy of note that the accreditation process is proposed to apply to all institutes of higher education, government and private. This is in contrast to the situation in Oman’s GCC neighbour, the United Arab Emirates, where the Commission for Academic Accreditation was set up within the Ministry of Higher Education and Scientific Research in 1999 “to ensure that private higher education institutions and programs meet international standards” (Ministry of Higher Education and Scientific Research, 2004). It also contrasts with an internal accreditation model used by Qatar, another GCC member nation, at its government university, the University of Qatar (Lezberg, 2003).

Under the Omani proposals, the approval process for new higher education institutions will require a comprehensive proposal and feasibility study prepared by

the promoters, review and study of the proposal by the Ministry of Higher Education, a decision by the Council of Higher Education and, if approved, a full self-study and external audit evaluated by the Accreditation Board (Ministry of Higher Education, 2004, p.46). Importantly, the Council of Higher Education will focus on the need for the proposed institution. Institutions existing at the time of any future adoption of the “Requirements” will be regarded as provisionally accredited only and therefore will also have to carry out a self-study and external audit within their first year of provisional accreditation.

The self-study process described in the “Requirements” document (Ministry of Higher Education, 2004, p.49) is demanding and includes the establishment of internal quality systems, the development of quality improvement plans, the definition of performance indicators, setting of benchmarks and monitoring of performance. While the self-study process and resulting self-study reports are used for accreditation purposes, institutions are also expected to use them for strategic planning and quality improvement.

External Review Panels appointed by the Accreditation Board will carry out external review within the first twelve months and thereafter, every five years. The panels will have Omani and international members and will examine the self-study report, meet with staff and students and carry out an intensive review of activities culminating in a report to the Accreditation Board. The stated purpose of the external review process is to verify that the quality of the institution is maintained and improved, and to identify any areas where improvement is required or desirable as a pre-condition to accreditation.

### ***Standards, quality indicators and benchmarks***

The “Requirements” document also includes detailed “Standards of Good Practice” (Ministry of Higher Education, 2004, Chapter 4). This chapter describes in detail

“what is generally considered good practice in quality assurance in Higher Education” together with suggested quality indicators and performance measures. Institutions are expected to select those performance measures that are appropriate to their own circumstances and to devise their own performance benchmarks that are “both challenging and appropriate to the unique circumstances of that institution” (Ministry of Higher Education, 2004, p.58).

In summary then, the proposed Oman System of Quality Assurance in Higher Education represents a comprehensive and forward looking solution to the potential problem of low academic standards in higher education institutions, private and government. In particular, the use of stringent accreditation based on the principles of quality assurance and supported by external review panels, should, if properly instituted and administered, do much to alleviate the quality concerns that critics of privatised higher education in Oman may have.

### **Access to Private Higher Education Institutions**

One of the important considerations for evaluating privatisation of higher education relates to access. A system that is set up to minimise the barriers to participation that inevitably arise in a fee paying environment is to be preferred to one that does not. It is fair to say that a strict interpretation the “user pays” philosophy that was one of the theoretical underpinnings of the movement to reform the public sectors of countries such as the United Kingdom and Australia throughout the 1980’s has not been as widely accepted in the developing world.

In Oman there is still a sense that the government has a role to play in ensuring that students with the necessary aptitude can progress to higher education, despite their economic circumstances and there are a number of policies that support this objective. Firstly, the public university, Sultan Qaboos University charges no fees to students and also offers free accommodation, transport and assistance with living

expenses. Secondly, a number of government ministries and agencies offer academic scholarships for study overseas. Thirdly, the government has provided scholarships for local higher education to students whose families receive social security benefits and to students from low income families. In 2000, one thousand of these scholarships were provided (Al Manthri, 2001) and by 2003 Ministry of Higher Education unpublished statistics show that this had grown to over 1,600.

## **Conclusion**

This chapter has reviewed the impact of marketisation and privatisation on the higher education sector in the Sultanate of Oman. It has done so because any possible replacement for SQU's Accounting Diploma Program may have to be offered on a commercial, fee-paying basis. Two particular aspects have been in focus; firstly, an examination of how marketisation through privatisation has developed in Oman and in the other countries of the Gulf Cooperation Council (GCC); and secondly how, in the face of that process, Oman has moved to ensure the quality of its higher education system.

It has been shown that, in common with much of the developing world, including the Arab world, privatisation in higher education can improve opportunities for Omanis, both in terms of increasing the capacity of the higher education system and in terms of increasing quality. While this is in line with the policy initiatives of the other members of the GCC, it has also been shown that Oman has taken a somewhat different approach in a number of key areas and it is concluded that this has yielded tangible benefits to Oman. Firstly, by requiring private institutions to work with foreign partner universities valuable expertise and experience is made available to Oman. Secondly, by encouraging the participation of more than just one country in the process of developing higher education Oman is facilitating multiple models of higher education for greater student choice. Thirdly, by preferring local private institutions as opposed to branch campuses of overseas institutions, Oman can more

easily ensure that the efforts of the private higher education sector are more closely aligned with its own national development goals and priorities.

On the second issue of quality a review of the proposed “Requirements for Oman’s System of Quality Assurance in Higher Education” enables the conclusion that, if properly instituted and administered, the system will do much to ensure quality in the higher education sector in Oman. The measures to regulate the use of the term “university” and the creation of an Oman National Qualifications Framework will do much to allow improved comparison between institutions and awards. Stringent requirements for the proposal, approval and accreditation of higher education institutions and their programs are based on the underlying concept of quality as a strategic imperative and incorporate best international practice. These measures should allow Oman to receive the benefits of privatisation in higher education while reducing the associated quality risk. At the same time, government scholarships assist students from poorer circumstances to attend these private higher education institutions.

Privatisation in higher education in Oman essentially means a dual system under which government institutions and newly established private institutions exist side by side, in both competitive and co-operative relationships. The particular path that Oman has chosen to follow in managing the process of marketisation through privatisation in its higher education sector is a good example of how developing nations can accelerate the development their higher education systems while at the same time maintaining adequate control. Given the will, other developing nations can also harness the trend of marketisation through privatisation to develop and improve their higher education systems.

This discussion of marketisation and privatisation of higher education as it applies in Oman is of particular relevance to the Accounting Diploma Program at Sultan Qaboos University for a number of reasons. The existing program is placed within

the country's national university and is publicly funded, yet this not need be the case if the work of the Program were to be continued through the medium of a new program. Any such replacement program could be offered by a private institution on a fee paying basis. The data presented and analysed in this chapter of the Portfolio supports the view that Omani students are prepared to pay fees for privatised higher education. However, the financial burden for such a program need not fall entirely on the student. As the government has been prepared to support the existing Program, so might business and industry be prepared to support a new program, at least in part, by sponsoring employees to take the program. Additionally, this chapter has demonstrated how Oman's System of Quality Assurance in Higher Education will dictate the general structure and outcomes that any replacement program would have to follow as well as outlining the accreditation procedures that would be applied.

The following chapter moves away from an examination of external influences to a study of internal factors that are important considerations of how the Accounting Diploma Program at Sultan Qaboos University operates.

## **CHAPTER 4 - SQU'S ACCOUNTING DIPLOMA PROGRAM**

In this chapter of the Portfolio, attention is turned to an examination of the internal workings of the Accounting Diploma Program at Sultan Qaboos University (SQU). This will include; firstly, a description of the Program focusing on its objectives, establishment and development; secondly, the professional recognition offered by the Program; thirdly, the curriculum and pedagogical approach used, and; fourthly, the organisation, management and leadership of the Program.

In this examination of the Program, a number of information and data sources will be used. These include internal and external documentation, personal recollections, views and opinions built up over a period of almost three years during which time this writer has held the position of Director, views and opinions expressed by contacts in business and industry and the views and opinions of students and graduates of the Program.

### **Establishment of the Program**

As noted above in Chapter 1, the government of Oman decided in 1999 to establish a specialised program for the preparation of accounting technicians at SQU. The Program was established by Royal Decree and throughout its existence has enjoyed special funding from government ministries other than the Ministry of Higher Education which oversees SQU. The Program had as its objective the training of 1,000 young Omani citizens for entry-level positions as accounting technicians. Two cohorts or batches of students were planned to be admitted after which time the Program was to be discontinued.

A planning group within SQU's College of Commerce and Economics worked through the early part of 2000 to produce a document entitled "Proposed Curriculum and Course Descriptions" which set out in very broad terms the objectives of the

Program, a list of courses (subjects or units), their sequencing and credits and a short (one or two sentences) description for each of the listed courses. This proposal document was accepted and the Program was approved to commence in the Fall semester of 2000. The final design chosen was for a two-year diploma program to be delivered in English, preceded by a year of intensive English language instruction. Opportunities to “challenge out” of the English language year were available to students with good existing English language skills but it was envisaged that the vast majority of entrants to the Program would need to complete the preparation year.

The first group of 550 students accepted into the Program commenced their preliminary English language study in fall 2000 and progressed to the Program proper in fall 2001. The second cohort of 450 was taken in one year later. There have been no further admissions since 2001 in accordance with original plan to train only 1,000 students.

### **Professional recognition**

It has already been noted above in Chapter 1 that one of the three models of preparation of accounting technicians is based on the concept of a professional qualification. In this context a professional qualification is that conferred by membership of a professional association concerned with furthering the interests of members working as accounting technicians.

A professional qualification for graduates of the Accounting Diploma Program is considered to be valuable for several reasons. Firstly, membership of a professional association demonstrates independent recognition of the member’s SQU academic qualification. Secondly, accounting is a profession that needs a member association to ensure that those who work in that field receive the support and services necessary to undertake their work efficiently and at a high standard. Thirdly, membership of a professional association enables individual members to establish a network of

contacts among other members that can assist them obtain technical assistance and information they may require or advice in regard to employment opportunities. Fourthly, as an important part of their function, professional associations conduct formal education courses for their members to enable them to learn about the latest trends in accounting standards and changes in government regulations.

For these reasons, the Program has an affiliation with the Association of Accounting Technicians (AAT) in Australia. AAT Australia is a relatively new body established in May 2002 under an agreement with the AAT in the United Kingdom and is sponsored and endorsed by the National Institute of Accountants (NIA), one of the three professional accounting bodies in Australia.

Under the terms of the affiliation with AAT Australia, graduates of the Accounting Diploma Program are admitted as Affiliate Members with progression to full Member status after working for one year. This is an excellent opportunity for graduates of the Program to obtain membership of a recognised accounting body appropriate to their status as accounting technicians without the need for further study or examinations. As a result, SQU promotes membership of AAT Australia to students and graduates so that they may understand the benefits of professional recognition, liaises with AAT Australia in the collection and processing of membership applications by graduates and pays the first year's membership for those graduates who choose to join AAT Australia.

The relationship with AAT Australia has delivered significant benefits to graduates in the form of an internationally recognised professional qualification appropriate to their standing as accounting technicians. In a survey of students and graduates of the Program described below, 65.2% of respondents either agreed or strongly agreed with the statement "Membership of AAT Australia is important". This percentage may seem lower than it might have been given the fact that AAT membership was arranged and paid for by SQU but it must be remembered that Oman is a country

where the notion of professional associations is not well known among the general population and the benefits of such bodies to employers and employees alike are not yet fully appreciated.

### **Student and graduate opinions**

Notwithstanding the benefits of the relationship with AAT Australia described above, during the latter part of 2004 and the early part of 2005, this writer carried out a review of the Accounting Diploma Program to ascertain whether it could be redesigned in order to more closely meet the requirements of another organisation, the Association of Chartered Certified Accountants (ACCA). ACCA is a global accountancy body representing qualified accountants and accounting technicians and is of far greater size with a much higher international profile than AAT Australia. In its role as a professional membership organisation it has developed programs of study that are completed by aspiring applicants for membership. The program of study relevant to accounting technicians is known as the Certified Accounting Technician or CAT scheme and successful completion leads to the award of an ACCA membership designation of the same name, that is, Certified Accounting Technician.

As is common practice, exemptions from all or part of the CAT scheme are available to graduates of other approved programs of study. The Accounting Diploma Program at Sultan Qaboos University is such an approved program of study and graduates of the Program in its existing form are exempted from the first two of the three levels in the CAT scheme. The purpose of this writer's review in 2004/2005 was to ascertain whether a redesigned program could satisfy the requirements of all three of the levels in the CAT designation, thus enabling graduates to apply for membership of ACCA and receive the CAT designation without further study. As a part of that review, a survey of student and graduate opinions about the existing Accounting Diploma Program was carried out.

A cross-sectional design was utilised (Wiersma, 2000) whereby random samples were drawn from the three groups that make up the population. These three groups were firstly, graduates of the Program who were employed, secondly, graduates of the Program who had been admitted to SQU's Bachelor of Science in Accounting program for further study, and thirdly, students who were still registered and studying their final subjects in the Accounting Diploma Program itself. Coverage of all three groups was sought because of the differing experiences of students in each group. Sample sizes were 30, 30 and 50 respectively.

The questionnaire used twenty-three statements to which respondents were asked to respond using Likert responses of Strongly Agree, Agree, No Opinion, Disagree and Strongly Disagree. The statements covered the following areas of interest. Firstly, whether the Program had helped the respondent with knowledge of the particular content areas of accounting and finance, English, computer applications in business and mathematics. Secondly, whether the Program had helped the respondent to learn the skills of critical thinking, problem solving, effective team work, communication and "learning to learn". Thirdly, respondent views were sought on certain pedagogical features of the Program, these being teaching methods, whether teachers encouraged students to think for themselves, learning preferences, whether teachers were "good" teachers, student workload, the number of examinations, the use of field trips, the use of projects and group work and work experience and internship opportunities. Finally, respondents were asked their opinion of AAT Australia membership, whether the Program had prepared them well for employment and whether the Program should be continued. The questionnaire used is included at Appendix B and responses are summarised in Table 8 below.

**Table 8 – Results of Student and Graduate Questionnaire****Percentage of Total Responses**

<b>Statement</b>	<b>SA</b>	<b>A</b>	<b>NO/ NR</b>	<b>D</b>	<b>SD</b>
The Program has helped me with my knowledge of:					
• Accounting and Finance	45.7	47.8	0.0	2.2	4.3
• English	58.7	28.3	2.2	6.5	4.3
• Computer applications in business	32.6	39.1	10.9	13.0	4.3
• Mathematics	21.7	54.3	2.2	6.5	15.2
The Program has helped me learn to think critically	34.8	43.5	10.9	6.5	4.3
The Program has helped me learn to solve problems	30.4	50.0	4.3	8.7	6.5
The Program has helped me to learn how to work effectively in teams	28.3	26.1	13.0	21.7	10.9
The Program has helped me to learn how to communicate well both orally and in writing	26.1	50.0	6.5	13.0	4.3
The Program has helped me to learn how to learn	28.3	41.3	17.4	4.3	8.7
Twenty-five periods a week is a fair student workload.	10.9	43.5	10.9	26.1	8.7
The Program's teachers use a wide variety of teaching methods (e.g. lectures, practical exercises, problems, presentations, group work, research projects, assignments etc)	34.8	41.3	8.7	10.9	4.3
There are too many exams in the Program.	28.3	26.1	10.9	32.6	2.2

There should be more major projects in the Program.	39.1	30.4	4.3	23.9	2.2
I learn more from lectures than from exercises and problems	21.7	28.3	17.4	28.3	4.3
There is too much homework in the Program	8.7	6.5	15.2	58.7	10.9
There should be more group work in the Program.	34.8	37.0	8.7	13.0	6.5
There is no need for field trips in the Program.	6.5	17.4	28.3	28.3	19.6
There is no need for work experience or internship in the Program.	6.5	8.7	8.7	39.1	37.0
The teachers in the Program encouraged me to think rather than just accept and memorise the facts	21.7	50.0	10.9	10.9	6.5
The teachers in the Program are good teachers.	28.3	45.7	17.4	4.3	4.3
The Program has prepared me well for employment.	13.0	60.9	6.5	13.0	6.5
Membership of AAT Australia is important.	45.7	19.6	23.9	4.3	6.5
The Accounting Diploma Program should be continued.	45.7	21.7	6.5	2.2	23.9

*Legend: SA - Strongly Agree, A - Agree, NO/NR - No Opinion/No Response, D – Disagree, SD – Strongly Disagree*

The following summary observations can be made about the above results.

The Program enjoys a high degree of acceptance among students and graduates as far as the content areas are concerned. The percentage of respondents who stated that they agreed or strongly agreed with the statements concerning content knowledge

ranged from 93.5% for accounting and finance to 71.7% for computer applications in business. The level of acceptance was somewhat higher for graduates than for current students with the latter group's agreement or strong agreement percentages ranging from 88.0% down to 60.0%.

Students and graduates feel less comfortable when questioned on whether the Program had helped them to learn the essential skills of critical thinking, problem solving, effective teamwork, communication and "learning to learn". The percentages of respondents agreeing or strongly agreeing ranged from a high of 80.4% for problem solving down to only 54.3% for effective teamwork. The lower satisfaction rate for effective teamwork was also evident in the fact that 71.7% of respondents agreed or strongly agreed that "there should be more group work in the Program". This lower rating for effective teamwork was uniform across the two groups of graduates and students but, once again, current students generally gave a lower satisfaction rating for all of the statements in this category than graduates. The percentages from current students ranged from a high of 76.0% for problem solving down to 48% for effective teamwork.

The third category of statements provided a wide range of degrees of satisfaction with the selected pedagogical features of the Program. Students and graduates were most satisfied with the Program's teachers with the highest approval rating being for the range of teaching methods used in class (76.1% agreement or strong agreement), the feeling that the teachers encouraged them to think (71.7%) and were good teachers (73.9%). They were much less satisfied with the range of learning activities overall with 71.1% either agreeing or strongly agreeing that there should be more group work in the Program, 69.6% that there should be more major projects, 23.9% that "there is no need for field trips in the Program and only 15.2% that "there is no need for work experience or internship in the Program". There was no significant difference in the responses between the student and graduate respondent groups.

The final category of statements in the survey related to overall impressions – whether the Program had prepared the respondents well for employment, whether AAT membership was important and, finally, whether the Program should be continued. On the first issue, 73.9% of students overall felt well prepared for employment with the student group having a higher percentage of agreement and strong agreement at 80.0%. On the third issue of continuation, 67.4% of students and graduates agreed or strongly agreed that “the Program should be continued”, but, perhaps somewhat paradoxically, with a percentage of only 52.0% from the student group. The results on the second issue of AAT membership have been discussed in the previous section entitled “Professional recognition”.

Further comment and discussion of the results of the survey, bearing in mind the purpose for which it was carried out, are discussed in the remainder of this chapter and also in Chapter 6 in the context of designing an improved replacement program for the existing Program.

### **Issues and problems**

Without detailing every aspect of implementation, there were, in this writer’s opinion, a number of problematical features inherent in the Program as it commenced in 2000. These are firstly, that the Program was not to be ongoing and the number of trainees was to be limited to one thousand; secondly that there were to be only two intakes of approximately five hundred students in each intake; thirdly that students were to be given twenty-five class contact periods of fifty minutes each per week; fourthly, that faculty teaching on the Program were expected to teach twenty-five class contact periods of fifty minutes each per week, and; fifthly, that the staff of the Program were drawn almost exclusively from the ranks of master’s degree qualified lecturers from the Indian subcontinent. These features are discussed below.

In order to get the maximum benefit to the Omanisation drive of this initiative, this writer always believed that the Program should be ongoing rather than temporary. There are two reasons for this view; firstly, there will always be a reduction over time of the graduate numbers actually employed as accounting technicians (supply) and secondly, there will also be growth in the numbers needed (demand). Whatever numbers of accounting technicians are finally trained through the Program, there will be a need for more. Some of the graduates will not seek or find the employment for which they are being trained, or may leave the workforce either temporarily or permanently. Others will be promoted to higher levels of responsibility or transferred to other duties, or will pursue further study. These and other factors will see the graduate base employed as accounting technicians diminish over time, perhaps quite quickly. On the demand side, as the economy grows and continues to develop and diversify, demand for accounting technicians must increase.

This view that the Program should be ongoing was certainly supported by respondents to the student and graduate survey with 67.4% of respondents either agreeing or strongly agreeing with the statement “The Accounting Diploma Program should be continued”. It is also supported by government, business and industry leaders with similar sentiments being expressed either publicly or privately to this writer. In 2004 this writer interviewed Mr Nasser Said Al Mugheiry, Managing Partner of the accounting firm Abu Timam, a member firm of Grant Thornton International, board member of the Omani Accounting Association and a member of the government’s General Committee on Omanisation (Bright, 2004b). In that interview, Mr Al Mugheiri expressed the view that the Omanisation of accounting technicians is a priority area and that the Accounting Diploma Program has played a key role in meeting that objective, a view which is indicative of the tone of support for the Program which has been expressed to this writer by business and industry leaders many times over the past two years. Similar views have also been expressed by government figures including the Minister for Manpower, His Excellency Juma bin Ali bin Juma who is on record (Oman News Agency, 2004) as saying that the Program “was designed to meet the requirements of the labour market”, that the graduates “will replace expatriates in private institutions” and that the specialisation

is “highly demanded due to the ongoing economic development and growth in the Sultanate”.

On the question of student intakes into the Program, in this writer’s opinion, the two intakes of approximately five hundred students each were too large and should have been reduced to approximately two hundred or so each. These two large intakes to the Program, totalling one thousand students, were planned to enable the “production” of the required number of graduates in the fairly short period of four academic years from 2000 to 2004, including the first intensive English year. However, these large intake sizes put unnecessary strain on SQU resources and caused two large “bubbles” as each of the two intakes entered the job market. An intake size of two hundred or so or so would have been more manageable and would have been more easily accepted by the market, particularly the private sector. In the future, if the Program were to be replaced, it should operate at lower intake levels of around one hundred or so per year. Lower intake levels would not only enhance manageability and the absorption of graduates into the private sector job market but would allow for more selectivity in entry criteria.

It is believed that student contact periods of twenty-five per week were excessive and should have been reduced to twenty. Approximately half of the respondents to the student and graduate survey (54.3%) agreed or strongly agreed that “twenty-five periods a week is a fair student workload”, but with a significant proportion of the remainder disagreeing or strongly disagreeing (34.8%). This workload was significantly greater than the standard SQU degree load of fifteen credit hours and allowed students little time for outside study, homework and other learning activities. A weekly class contact load of twenty periods would have been more suitable given that the Program is vocational in nature and that the students had not achieved the same level of English language proficiency as SQU degree students (level 4 SQU Professional English as opposed to level 6). This would also be more in line with contact periods required for similar diploma programs in other parts of the region

(for example, the Higher Colleges of Technology in the UAE) and the world and should certainly be the yardstick for any possible future replacement program.

This writer also believes that the standard face-to-face teaching load set for teachers in the Program was excessive and should also have been reduced from twenty-five to twenty periods per week. The teachers in the Program were able to cope with these high workloads of twenty-five periods only because they did not have scholarly or research responsibilities and they were highly specialized, teaching only one course to multiple sections each semester. This high workload caused practical problems in areas such as providing adequate invigilation of assessment activities and providing cover for teachers who were ill. More importantly there was little time for developmental activities that would enhance teachers' skills nor was there sufficient time for adequate reflective practice that is normally expected of professional teachers. The danger in this was the possibility of a reduction in the quality of teaching and learning, although respondents to the student and graduate survey seemed satisfied enough with what was happening in the classroom. 73.9% of respondents either agreed or strongly agreed that "the teachers in the Program are good teachers", 76.1% also agreed or strongly agreed that "the Program's teachers use a wide variety of teaching methods in class (e.g. lectures, practical exercises, problems, presentations, group work, research projects, assignments, etc)" and 71.7% either agreed or strongly agreed that "the teachers in the Program encouraged me to think rather than just accept and memorise the facts".

Notwithstanding the favourable overall response to the quality of teaching, reducing the teaching load would have allowed time to be spent on improving the quality of teaching and would have also made it a little easier to attract high quality teachers to the Program (although the issue of compensation discussed below would have remained as a disincentive). A class contact workload of twenty periods would have been more in line with that of other vocational education institutions in the region and here in Oman. In the event, this writer was able to effect a small reduction in contact hours through a combination of measures including better scheduling of

assessment activities and the limited use of unsupervised learning activity by students. This reduction was then used to try and put in place critical control elements such as regular course team meetings.

Most of the Program's teachers gained their qualifications and experience from the Indian subcontinent, most notably in India. Many of them lacked formal teaching qualifications, educational experience of other regions or significant industry experience. There was always a concern that recruitment from such a narrow base could foster rigid, didactic, teacher-centred approaches that the teachers themselves may well have encountered in their own educational experiences but the fact was that the Program was never able to attract good quality, western trained and experienced teachers. This situation came about because of the structure of SQU's salary scales. In common with many universities in the region and around the world, the academic salary scales provide for lower rates of pay for candidates without a doctorate. SQU candidates for teaching positions with only a master's degree can expect to be classified as a Lecturer with a fairly low rate of pay whereas those with a doctorate are classified as Associate, Assistant or full Professor according to experience and their record of scholarly and research achievement and enjoy markedly higher salaries.

It is this writer's opinion that this system may work well for universities but the standard SQU compensation scales were not appropriate for use in a vocational education setting where the prime candidate requirements are for good teaching rather than academic achievement. Successful second-language vocational education in the GCC area must be based on creativity and student-centredness. This requires flexible, well-trained and experienced teaching professionals, preferably from a range of backgrounds and experiences and a doctorate is not an essential requirement.

However, the result of having to follow the SQU salary structure was that candidates who were good teachers without doctorates were consistently relegated to the lower levels of the salary scales when offers were made. As a result, the compensation offered was not adequate to attract the right people from western settings, whereas candidates from the Indian subcontinent were more inclined to work for these lower salaries. This was an obstacle that was unable to be overcome due to the rigidity of the institution's human resources policies.

### **Curriculum and pedagogical approach**

This section describes some of the important features of the Program – the use of English as language of instruction, an overview of Program content and approach and a discussion of the appropriateness of that approach.

The language of instruction in the Program is English. English is used as the language of instruction throughout Sultan Qaboos University, except in those areas directly concerned with the teacher education, the study of Arabic language and literature or the study of Sharia (Islamic) law. There are a number of reasons for the choice of English as the language of instruction in the Accounting Diploma Program. Not only is English arguably the dominant language of scholarship and research in business related fields such as accounting, but it is undoubtedly the language of international trade and commerce. As such, proficiency in English has become an essential skill demanded by employers in this region.

In order to equip students of the Accounting Diploma Program for success in the Program, an intensive preparatory program of English language study precedes the Program proper. When this is taken into account, the Program has a total duration of three years (6 semesters). The first year (2 semesters) is devoted entirely to four consecutive courses of Professional English Language Skills conducted by the Language Centre at SQU which are designed to equip the students with the language

skills necessary for their following two years of study. The student and graduate survey indicated a high level of satisfaction with the English language preparation in the Program with 87.0% agreeing or strongly agreeing that “the Program has helped me with my knowledge of English”.

The second part of the program, delivered in Years 2 and 3 (4 semesters), consists of the study of 20 accounting and business-related courses delivered by faculty in the College of Commerce & Economics at SQU. Five courses are studied and assessed each semester. There is naturally a heavy emphasis on the study of accounting during Years 2 and 3. The core course is Financial Accounting, which is studied at progressively higher levels during each of the 4 semesters of Years 2 and 3. There are also two courses in Managerial Accounting and one each in Computerised Accounting, Financial Analysis, Public Sector Accounting and Auditing. To provide a wider perspective of the business world students also take courses in Mathematics & Statistics, Computer Applications, Finance, Business, Management and Economics. Three courses in Business English and Business Communications provide a continuing language input. Appendix C shows the courses in the Program and the sequencing thereof together with short descriptions of each course.

In the student and graduate survey there was a high level of satisfaction with the technical content of the Program. When asked the question “The Program has helped me with my knowledge of ...” for the content areas of accounting and finance, computer applications in business and mathematics, students indicated their strong satisfaction by overwhelmingly agreeing or strongly agreeing. The percentages for agree and strongly agree were 93.5% for accounting and finance, 71.7% for computer applications in business and 76.1% for mathematics.

It is a stated objective of the Program that course content is delivered in as practical a way as possible with a continual emphasis on its application in the business environment. For each course (unit or subject) in the Program students are assessed

using a combination of assignments and examinations. The individual assessments are produced using assessment criteria related to the learning objectives of the course and they are designed to test a student's knowledge, understanding and application of course content in a practical business situation. In this way, the Program is similar to many other vocational education programs throughout the world. It employs a standardised curriculum based very much on detailed learning objectives written in behavioural terms. Computer applications are used for the preparation of material (presentations, handouts and other resources) but there is little use of more advanced information and communication technology in teaching. The teaching methods used are exclusively in-class with an emphasis on short lecture sessions, demonstrations and student practice and short problem solving.

Respondents to the student and graduate survey were asked their opinions on a range of issues related to teaching and learning and pedagogy. At the classroom level respondents generally indicated their satisfaction with the standard of teaching in the Program. As noted above, 73.9% of respondents either agreed or strongly agreed that "the teachers in the Program are good teachers", 76.1% also agreed or strongly agreed that "the Program's teachers use a wide variety of teaching methods (e.g. lectures, practical exercises, problems, presentations, group work, research projects, assignments, etc)" and 71.7% either agreed or strongly agreed that "the teachers in the Program encouraged me to think rather than just accept and memorise the facts".

On the other hand, at a program level, students and graduates indicated general dissatisfaction on the question of experiential activity with 69.6% of respondents either agreeing or strongly agreeing that "there should be more major projects in the Program", and 71.7% that "there should be more group work in the Program". They also indicated that there should be more emphasis on learning outside the classroom with only 23.9% of respondents either agreeing or strongly agreeing that "there is no need for field trips in the Program" and only 15.2% that "there is no need for work experience or internship in the Program", two features notable for their complete absence from the Program.

The Accounting Diploma Program at Sultan Qaboos University owes much to a traditional behaviourist approach to training and education. By this it is meant that the Program employs many of the features commonly found in other vocational education programs that are found throughout the world. Most notably, it is based on the premise of imparting a fairly fixed body of knowledge through a curriculum that is written very much in behaviourist terms. This is often cited as an advantage of vocationally oriented programs for the reason that students learn how to “do things” but it is possible that in such programs there is too much emphasis on learning how to do as opposed to thinking and learning how to think.

Similar reservations have been expressed by accounting educators in other parts of the world over the past two decades but, as is often the case, change seems to proceed at a slow rate. For example, a series of reports have criticised the state of accounting education in the United States, the world’s biggest and most advanced economy, since the 1980’s.

In 1984, the Bedford Committee reported (American Accounting Association (AAA) Committee on the Future Structure Content and Scope of Accounting Education (The Bedford Committee), 1986) that accounting education as it was currently approached required major reorientation between 1986 and the year 2000. It was concluded that accounting educators and educational institutions should emphasise the development of students’ “learning to learn” as the primary classroom objective. This was a radical departure from previous thinking which tended to emphasise the acquisition by students of a specified body of knowledge, predominately in accounting.

The Bedford Report was followed in 1989 by a report detailing the views of the major international firms within the accounting profession at that time – the so-called “Big Eight”. The Big Eight report or “White Paper” as it was also known was essentially a response to the Bedford Committee report of 1986 and took criticism of

accounting education at the time to further heights (Arthur Andersen & Co. *et al*, 1989). The firms noted that they had developed their paper because of concerns regarding the quality and number of accounting graduates available to them as well as in response to concerns about accounting education. They pointed to the trends of advancing technology, the proliferation of government regulation, globalisation and the increasing complexity of finance which together were transforming the environment for accounting professionals with the effect that successful practitioners must develop and apply a wide range of professional capabilities to serve the business community, themes that continue to resonate today.

The year 2000 saw a third major report on accounting education. This report was sponsored by the three major professional accounting associations and the five global professional services firms who remained from the so-called Big Eight of 1989. It was entitled “Accounting Education: Charting the Course through a Perilous Future” and was written by two eminent accounting practitioners and academics, Albrecht and Sack (Albrecht & Sack, 2000). A number of important criticisms were noted by the writers and the more important of these are set out below.

Curricula were seen to be too narrow and often outdated or irrelevant and driven by the interests of faculty rather than the demands of the market. Additionally, students were not sufficiently exposed to highly relevant concepts such as globalisation, technology and ethics. Pedagogy was found to be deficient in two major respects. Firstly, the educational model was based on rules, memorisation, content testing and a preoccupation with preparing students for qualifying examinations. Secondly, the pedagogy was seen to be lacking in creativity, involving too much reliance on lectures and textbooks and not concerned with developing students’ ability to learn. The result was a pedagogical approach that was inefficient and did not prepare students for the ambiguities of the real business world. Thirdly, the impact of advancing technology was not adequately taken into account. In this the authors saw two problems. Firstly, accounting education largely ignored the truth that almost anyone with access to modern accounting software could carry out the basic task of

bookkeeping. As a result, past emphasis on information gathering and recording remained at the expense of the more important skills of analysis and decision making. At the same time it was felt that accounting students were not sufficiently exposed to the impact of technology on those business areas outside accounting.

The traditional curricular and pedagogical approach followed in the existing Accounting Diploma Program may not be surprising given the facts of its design and implementation but it is this writer's opinion that any possible future replacement for the Program must take a different approach. Given the importance attached to this need, this Portfolio devotes the following chapter to a review of some of the important theoretical underpinnings of issues surrounding the implementation of modern curriculum and pedagogy in vocational education.

### **Organisation, management and leadership**

The Accounting Diploma Program operates as a separate work unit within the College of Commerce & Economics at SQU with the Director of the Program reporting to the Dean of the College. The number of staff positions in the Program is far in excess of any other department in the college, due to the larger number of students in the Program. At its peak of almost 1,000 students, the Program accounted for more than half of total student numbers in the College, the remainder spread across six other departments. Staffing in the Program has consisted of a Director, Deputy Director, two administrative staff and up to thirty-two teachers as the Program has progressed through its life cycle from the year 2000 up to the present time.

The way in which the Program is structured and operates is somewhat different from the other departments within the College. The management of the Program has always been tight and the leadership style best described as strong. This can be contrasted with the other departments in the College who operate under a more

traditional university structure whereby the academic staff in each department retain a high level of autonomy in keeping with the principles of academic freedom and the head of department is concerned mostly with management and administration of departmental teaching activity.

The approach used is appropriate for the Program because of its large size, because the focus is on teaching and learning rather than scholarly and research activities and the fact that the Program is a vocational education initiative, not an academic program of study. In these circumstances, the primary function of the Director of the Program is to ensure the quality of the teaching and learning that takes place, something best done through tight management and strong leadership. A review of published research carried out by this writer for this Portfolio and described below supports the view that effective educational management and leadership is an essential element in successful VOHE projects and can and does impact upon the quality of teaching and learning.

It became apparent during the literature search carried out for this review that, until recently, there was a shortage of published research on first-line managers in educational institutions. In Australia, a review of seven years of vocational education research by Stevenson (2000) shows no research directed specifically at TAFE managers and how they are adjusting to their changing environments. In the United Kingdom, Turner (1996) reviewed the field in relation to the role of Head of Department (HoD) in secondary schools in England and Wales and commented that a “rather fragmentary literature exists which tends to deal with the role from a holistic point of view”. Turner was particularly interested in research that specifically related the then current knowledge of the role of HoD with the influence of the HoD on classroom teaching and learning processes but was unable to find any. Similarly, Harris *et al* (Harris, Jamieson, & Russ, 1995) in their research on effective departments in secondary schools noted how little work had been undertaken on departmental effectiveness.

It is fair to say that the role of first-line management in educational institutions has received far less attention from researchers than that of top management or teachers. The quality of first line management in educational settings is vitally important as these are the people at the “chalkface”, directly supervising the teaching and administrative staff and the students. However, notwithstanding this lack of academic activity, there have been a small number of significant relevant studies in the period from 1995 to 2002, which were reviewed for this Portfolio. They covered a range of educational settings, namely, secondary schools in the United Kingdom and Australia, colleges of further education/higher education in the United Kingdom and institutes and colleges of technical and further education (TAFE) in Australia. No such published research could be located from Oman or the other GCC countries.

Broadly speaking, the conclusion drawn from this review is that first-line managers in those settings share the view that there is an increasing need to focus on leadership to improve the quality of teaching and learning in their settings. The role of educational managers and leaders is more than mere educational administration; it is a critical role whereby the institution’s policies and programs are translated into real teaching and learning, or not as the case may be if such management and leadership is lacking.

More detailed findings of the research reviewed are as follows. In the Australian TAFE setting Rice (2002) has found that much of the traditional role of the Head Teacher in TAFE NSW, which used to be concerned with educational quality is being neglected due to the increasing demands of administration. She has concluded that Head Teachers are overly preoccupied with routine administrative duties and crisis management, which leaves little time for reflective or strategic thinking. The end result is a diminution in the influence that Head Teachers have in promoting quality of teaching and learning. Also in Australia, Dinham *et al* (2000) have concluded that there is a need to rethink and reconceptualise the work expected of Heads of Departments in schools to make more time available to enable them to

redirect their expertise and energies to the higher level and more 'professional' responsibilities of the position.

In the United Kingdom settings Earley and Fletcher-Campbell (1989) were the first of the researchers to emphasise the key role of department heads. In their review of middle management they found that “effective leadership at all levels was important but, for many respondents, department and faculty heads were seen as the driving force behind any school and, it was argued, the key to improving the quality of the learning process” (1989). The research of Harris *et al* (1995) on effective departments showed that the department is the crucial work unit and that the performance of the department and that of the school are not inextricably linked. Although this research was not focused particularly on heads of department (HOD), the characteristics of effective departments tended to confirm the importance of the HOD. For example, effective organisation of teaching and the practice of a collegiate management style both reflect the individual efforts of the effective HOD. Turner (1996) focused on the influence of the HOD on improving teaching and learning in the classroom because he felt that it is the middle managers in any secondary school who have the delegated responsibility for the introduction, implementation and evaluation of a range of educational policies at the subject level, a responsibility that is a vital aspect of school improvement.

In addition to agreement on the importance of the role to teaching and learning in the reviewed literature, there is also a commonly expressed concern that some front-line managers may avoid aspects of their role that might adversely affect their professional relationships with their colleagues. In particular responsibilities relating to observation and evaluation of teachers were found by many of the researchers to be problematical for the managers concerned (Earley & Fletcher-Campbell, 1989), (Torrington & Weightman, 1989), (Glover & Miller, 1999). This has implications for the future effectiveness of first-line managers and, as (Glover, Gleeson, Gough, & Johnson, 1998) observe, these managers must adapt to a new professionalism or

run the risk of being little more than administrators who apply policies within schools.

It is also contended that effective educational leadership and management in vocationally oriented higher education contexts in the Gulf region requires a certain approach and certain skills. Prior to coming to Oman, this writer has carried out research in the United Arab Emirates on the question of management and leadership skills in a vocational education context that confirms their importance. This research was a small-scale project involving a focus group of educational managers who were asked their views on aspects of management and leadership skills required for success in an international vocational education setting. The focus group method was used because, as Kitzinger (1995) states, focus groups can be an effective way of conducting research on people's experiences and attitudes. It was hoped that the group discussion and interaction would bring out more than one to one interviews.

The study was based very much on an interpretivistic paradigm employing a qualitative approach to investigating the participants' opinions and views, attitudes and beliefs, and feelings and understandings of the research question in the natural setting. This is in fact the same approach used in the published research reviewed and discussed in the earlier part of this section and is considered to be an appropriate paradigm for this type of educational research.

In keeping with this, the research question looked at this from the viewpoint of educational managers themselves by seeking their views "how should the organisation ensure that its educational managers have the management and leadership skills required for success?" The research question was contextualised to concern a particular level of educational managers in a particular institution, a college of vocationally oriented higher education in Gulf region. The educational managers who participated were in the position of "Supervisor", a first-level management position either in program areas (Business, Information Technology,

Engineering etc) or in the division known as General Education whose supervisors are, for the most part, responsible for the English language curriculum.

The findings of this research did not contradict the findings of the published research summarised above and in those instances where the Gulf research was concerned with similar questions to those in the published research, there was congruity of result. The most important finding concerns the importance of management and leadership skills. This group of Gulf educational managers and leaders thought that management and leadership skills were as important or essential in an educational setting as they are in other settings even though the majority saw themselves as bringing those skills with them from outside educational settings when they joined the institution. When questioned further on what skills were most important, the finding was that the “soft” or “people” skills of motivating, leading, etc were more important than the “hard” or “technical” skills of planning, problem solving, decision making etc.

These findings are consistent with the published findings of Glover *et al* (1998) and Harris *et al* (1995) on the importance of management and leadership to teaching and learning. This is a significant conclusion for the educational institutions of the Gulf and supports the premise that effective educational management and leadership is an important part of successful VOHE.

### **Conclusion**

Since 2000 Sultan Qaboos University (SQU) has successfully offered a diploma level program in accounting known as the Accounting Diploma Program. This Program will cease operations by June 2005 and, unless alternative action is taken, an important vocational education initiative will be lost to the Sultanate of Oman. The Accounting Diploma Program has been successful in its stated objective of training Omani nationals as Accounting Technicians. The knowledge and skills that students

learn in the Program are based on international accounting practice and will stand them in good stead as they enter the workforce. The quality of the Program is amply demonstrated by AAT Australia's agreement to allow graduates to join as Affiliate Members and then progress to full membership without further study, by the favourable views expressed by students and graduates in the survey described above and by the favourable views and comments expressed by business and government figures.

However successful the Program has been, there are always improvements that could be made. This Chapter has set out a number of issues and problems inherent in the Program, some of which were overcome, others that were not. Perhaps the most fundamental of these concerns the curricular and pedagogical approach followed. If the work of training Omanis as accounting technicians is to be continued successfully after the closure of the present program in June 2005, a new and improved program will have to be developed and it is submitted it should be based on approaches different to those used in the existing program. In the following chapter, the theoretical underpinnings of such an approach are examined under the title of "Foundations for the Future".

## **CHAPTER 5 - FOUNDATIONS FOR THE FUTURE**

The first four chapters of this Portfolio have concentrated very much on the Sultanate of Oman. Chapter 1 has introduced the country of Oman and the major challenges that it faces as it continues on its path of development. It has also described the steps being taken at Sultan Qaboos University to train and educate accounting technicians as a part of the overall development of the country's human resources. Chapter 2 has extended this focus to examine the effects of globalisation on Oman and its educational systems while chapter 3 has outlined the changing nature of education delivery in Oman in response to the forces of marketisation and privatisation. In Chapter 4, the Accounting Diploma Program at Sultan Qaboos University has been described in detail and some of the problems and issues surrounding its establishment and implementation have been discussed.

The central message of this Portfolio is that Sultan Qaboos University's Accounting Diploma Program is a worthwhile vocational education initiative, the objectives of which should be continued through an improved replacement program once the existing Program reaches its end in June 2005. However, if this is to be done successfully, possible future program developers will need to address a number of issues in order to ensure a world class system for training and educating the accounting technicians that the country needs. In Chapter 4, one of the most important of these issues was introduced – the need to change the curricula and pedagogical approach used in the existing Program.

The existing Accounting Diploma Program is based on a traditional, behaviourist model of vocational education. Under this model, curriculum is organised along subject lines and is written in a series of detailed behavioural objectives that the learner negotiates in a linear fashion over a period of two or three years. Much of the teaching that takes place is teacher-centred and is based on the premise that knowledge can be transferred from teacher to learner. If a new and improved

program is to replace the existing Program when it reaches its expiration, this must change.

The parallels between SQU's Accounting Diploma Program and what has been observed elsewhere in accounting education are striking. Attention has already been focused on the work of Albrecht and Sack (2000) who have written of the defects of accounting education in the United States. Issues such as narrow or outdated or irrelevant curricula, the use of an educational model based on rules, memorisation, content testing and a preoccupation with preparing students for qualifying examinations and a pedagogy lacking in creativity and innovation are cause for concern wherever they exist.

In this chapter of the Portfolio, some of the important theoretical underpinnings of a new approach will be briefly reviewed. While some of the material in this chapter may seem overly theoretical, it is essential that any replacement program be designed on sound theory, hence the need for a review of that theory. The topics covered in this chapter are an expanded view of what curriculum means, constructivist approaches to learning and pedagogy, the use of information and communication technology in non-traditional learning approaches and the importance of good instructional design.

### **An expanded view of curriculum**

One of the major factors impacting on the success of any vocational education program is the quality of its curriculum. This applies as much to SQU's Accounting Diploma Program and any possible replacement program as to any other program. It is submitted that changing one's view of curriculum leads to the contention that curriculum appropriate to today's "knowledge society" needs to be designed on bases different to those that applied in earlier decades.

The primary goal of vocational education is to assist learners to develop the skills, knowledge and attitudes necessary for successful employment. Student success and responsiveness to the needs of industry are both important factors in what is considered to be effective vocational education. In the last quarter of a century or so industry and governments throughout the world have grappled with the concept of international competitiveness in an increasingly global economy. In many settings this has translated into calls to improve productivity through reduced government regulation, workplace reform and changes to general and vocational education, including improved curricula.

In the vocational education context there are two frequently repeated curriculum themes. Firstly, there is a perceived need to expand the offering of vocational education programs in number and diversity so that business may create new industries or enter new markets in support of economic goals. This need is seen in developing countries such as the Sultanate of Oman as much as in more advanced economies as they seek new avenues to prosperity. In this context, earlier chapters of this Portfolio have explained the need for Oman to continue the process of modernisation and development while at the same time diversifying its economy away from a dependence on oil revenues and a large public sector and furthering the Omanisation policy. Secondly, time and time again vocational educators are reminded of industry's need for skilled workers who can solve problems, think critically, be flexible, apply their knowledge to new situations, use technology and work co-operatively and collaboratively, the implication being that such people are in short supply. Globalisation and the pressure to diversify and expand the private sector will ensure that this is the case in Oman for some time to come.

The terms “curriculum” and “curriculum development” are frequently used by those in education but what does “curriculum” mean ? The Association for Supervision and Curriculum Development (ASCD) maintains an online “Lexicon of Learning” (ASCD, 2002) in which the term “curriculum” is defined in part as follows.

“Although this term has many possible meanings, it usually refers to a written plan outlining what students will be taught (a course of study). Curriculum documents often also include detailed directions or suggestions for teaching the content. Curriculum may refer to all the courses offered at a given school, or all the courses offered at a school in a particular area of study.”

Jackson (1992) quotes the definition included in the *Oxford English Dictionary* as follows:

“A course; *spec*: a regular course of study or training, as at a school or university.”

The phrase “course of study” which appears in these definitions indicates that the essence of the term “curriculum” is the idea of educational content structured or organized over a period of time that, if successfully completed, leads to the award of a degree or some other qualification. So, it seems clear that the term “curriculum” as commonly used refers to organized, structured educational content. The content is usually organised by creating smaller units, which might be called courses or subjects, and structuring them into a larger unit, which might be called a course of study or a program, as is the case for SQU’s Accounting Diploma Program. Thus, when educationalists today speak of “curriculum” it is usual that they are referring to that which is planned to be taught (content), the way in which it is organized (programs, courses and subjects) and also the tangible items which are used to record that organized content (syllabus, course outline).

However, there is an alternative view of curriculum that takes a learner’s perspective by focusing on learning experiences rather than merely on content. This is not to say that an expanded view of curriculum must abandon notions of organization and structure, rather it says that the curriculum is more than that. This expanded view of curriculum was first developed in the United States as that country was reforming its

educational systems in the aftermath of World War I. Dewey (1902) first explored the relationship between the learner's experiences and mastery of content which leads to the notion of the teacher as planner and manager of educational experiences (Jackson, 1992). Writers such as Bobbitt (1972 [1918]) and Tyler (1949) then encouraged curriculum writers to focus on the importance of curriculum as the educational experiences provided to learners rather than curriculum as organised content. This expanded view of curriculum encompasses out of class learning activity such as work experience and internship opportunities, something that the respondents to the student and graduate survey discussed in Chapter 4 understood well.

The extent to which such a change of viewpoint can be accomplished in vocational education initiatives such as SQU's Accounting Diploma is seen by some to be somewhat problematical. For example, Doolittle and Camp (1999) take the view that despite a broad change in the philosophical orientation of education generally away from behaviourism towards the information processing and constructivist metaphors of learning, there are "structural realities" of career and technical education that preclude such a shift. These realities include the very specific objective of vocational education to prepare a well-trained workforce, externally imposed industry skill standards and the closeness of business and industry to the process of vocational education. The result is that much vocational education is based on competency-based curricula designed from an industry viewpoint and employing a pedagogy that uses pre-determined performance objectives.

Whilst this may be true, this writer takes the position that an expanded view of curriculum can still be accommodated in any possible replacement program for SQU's Accounting Diploma Program. If so, teaching and learning can be improved as curriculum developers search for better ways to provide the learning experiences that make up the curriculum. The focus on learning experiences will also lead educational leaders and managers to consider the important themes of constructivist learning theory and constructivist pedagogy.

## **Constructivist approaches to learning and pedagogy**

Theories of learning have evolved over the past fifty years from a view that knowledge can be transmitted by instruction based on positivist and behaviourist principles to a view that knowledge is in fact, constructed by learners in unique and individualistic ways using cognitive processes that still defy full understanding.

This evolutionary process has as its starting point the work of psychologists and educators involved in training during and after World War II. In his review of the history of instructional design and technology in the United States, Reiser (2001) lists a number of important milestones in the development of behaviourist approaches to instruction. The first of these is the programmed instruction movement based on Skinner's (1954) ideas that effective instructional materials should present instruction in small steps, should require overt responses to frequent questioning, should provide immediate feedback and allow for learner self-pacing. This approach effectively introduced a systems approach to training and instruction.

The second significant development was the popularization of behavioural objectives based on the work of Mager (1962) who described how to write objectives including a description of desired learning behaviours, the conditions under which those behaviours are to be performed, and the standards or criteria by which the behaviours are to be judged. Finally, there was the publication of Bloom's "Taxonomy of Educational Objectives" (Bloom, Engelhart, Furst, Hill, & Krathwohl, 1956) which sets out the concept of a hierarchy of learning outcomes within the cognitive domain with learning objectives classified according to the hierarchical learning outcomes.

The positivist/behaviourist approaches brought scientific order and discipline to education but were based very much on the idea that knowledge can be effectively transmitted from teacher to learner. If the act of learning is, in fact, an event that

takes place due to the instruction provided by the teacher, then these approaches are appropriate. If, on the other hand, learning does not take place in such a way, then the validity of behaviourist instruction is in doubt.

Dalgarno (2001) has pointed out two broad theoretical developments in learning theory that do in fact cast doubt on the traditional approach. Firstly in psychology has been the demise of the behaviourist view in favour of the cognitive view of learning. Secondly, has been the gradual rejection of the view that there is some objectively correct knowledge representation in favour of the view that recognises that within a domain of knowledge there may be multiple individually constructed knowledge representations that are equally valid.

Dalgarno (2001) states that there are three broad principles that together define the constructivist view of learning. Firstly, each person forms their own representation of knowledge. This is attributed to Kant and later adopted by Dewey. The learner builds on their individual experiences and consequently there is no single correct representation of knowledge. Secondly, normally attributed to Piaget, people learn through active exploration and learning occurs when the learner's exploration uncovers an inconsistency between their current knowledge representation and their experience. Thirdly, normally attributed to Vygotsky, learning occurs within a social context and interaction between learners and their peers is a necessary part of the learning process.

Oliver (2000) summarises constructivism by pointing out that it refutes the traditional view that knowledge can be transferred from teacher to learner. Factors such as age, underlying knowledge and a host of other idiosyncratic variables will cause each learner to interpret the information received differently. Thus it aligns more with Aristotelian views of knowledge being practical, situated in context and built from concrete experiences rather than Plato's view of knowledge as being general, procedural and universal.

The question that arises at this point is to what extent can constructivist learning theory be applied in a vocational education setting such as SQU's Accounting Diploma Program or its possible successor ? In this regard, it is useful to examine the recent views of three writers on constructivism in vocational education, Jane Arlidge writing on New Zealand adult education and Peter Doolittle and William Camp whose context is career and technical education in the United States. Arlidge (2000) quotes von Glasersfeld, as saying "constructivism is a vast and woolly area in contemporary psychology, epistemology and education...". Some of the uncertainty may spring from the fact that constructivism cuts across these three fields. From a psychological viewpoint constructivism is viewed as a theory of learning with a focus on knowledge and the way it is constructed by learners as opposed to being received. The epistemological viewpoint of constructivism is that knowledge is subjective, active, individual and personal, thus placing it within an interpretive framework. As an educational approach constructivism emphasises student experience as the context in which new meaning is constructed. Doolittle and Camp (1999) summarise constructivism as acknowledging "the learner's active role in the personal creation of knowledge, the importance of experience (both individual and social) in this knowledge creation process, and the realization that the knowledge created will vary in its degree of validity as an accurate representation of reality."

The breadth of constructivism suggests that it may be best viewed as a continuum rather than a fixed unitary position. In this way, terms such as "strong" or "weak" constructivism are sometimes applied to different positions on the continuum. Doolittle and Camp (1999) see three broad categories, cognitive constructivism, radical constructivism at the other end of the continuum and social constructivism somewhere in between. They also suggest that cognitive constructivism is the most useful in a career and technical education context, a stance supported by this writer.

Doolittle and Camp's cognitive constructivism (Doolittle & Camp, 1999) recognises the active cognisance of the learner but downplays the interpretivist epistemological

stance by maintaining the external nature of knowledge and the belief that an independent reality exists and is knowable. According to them, this “weak” version of constructivism is most suited to career and technical education with its emphasis on workplace skills and employability. This is because the other two categories, radical and social constructivism, entail an epistemological contradiction if applied in the career and technical education context that favours independent knowable reality over an alternative individually or socially constructed reality.

When considering how people learn best in a career and technical education context, a useful point of comparison is how people learn on the job. Kerka (1997) gives examples of research that show that workplace learning is constructivist, situated learning often through “cognitive apprenticeship”. Billett (1993; 1994) has conducted several studies of coal miners and workers in other industries that demonstrate this point. According to Kerka, Billett found that effective learning resulted from engagement with authentic activities, guidance by experts and interaction with other learners. It was also concluded that the strengths of the workplace as a learning environment are authentic, goal-directed activities, access to guidance, everyday engagement in problem solving and intrinsic reinforcement. These are all features of constructivism and it is suggested that if constructivism is a feature of the workplace as a learning environment, then constructivism should be appropriate for off the job vocational learning as well.

It is suggested that Doolittle and Camp’s (1999) preference for cognitive constructivism in career and technical education can be appropriately applied to any possible replacement program for SQU’s Accounting Diploma Program and, indeed, to the wider context of vocational education generally. Although vocational education today also involves attitudes and affective domain competencies as well as skills and technical competencies, the cognitive constructivist stance that allows an external knowable reality represents a workable learning theory. It must also be acknowledged that to move from a rationalist/positivist viewpoint to one of cognitive constructivism represents less of a paradigm shift than a move to radical or social

constructivism would. This is likely to be an important consideration for any possible future program design effort.

Arledge (2000) and Doolittle and Camp (1999) both acknowledge the difficulty of persuading vocational educationalists to adopt a constructivist learning theory in view of the fact that vocational education generally persists in its behaviourist view of learning. However this does not seem to be the case when it comes to pedagogy. Many of the principles of constructivist pedagogy will be familiar to well informed vocational educational leaders and managers as they have been used for some years in adult or vocational education under different guises or names such as student-centred learning, discovery learning, situated learning and the like. When listing eight essential features of constructivist pedagogy, Doolittle and Camp (1999) make the observation that all of them have been put forward by other theories at different times. Doolittle and Camp's eight essential features of constructivist pedagogy are the use of authentic real-world environments, the inclusion of social negotiation and mediation, an emphasis on relevance to the learner, using a framework of prior knowledge of the learner, continuous formative assessment, encouragement to learners to practice metacognition, a change in the role of teacher to facilitator of learning and the provision and encouragement of multiple perspectives and representations of content. These principles are well known and practised in vocationally oriented education and should be built into any possible replacement for SQU's Accounting Diploma Program.

Before leaving the topic of constructivist pedagogy, some mention must be made of issues of implementation. Windschitl (2002) has written that classroom teachers are finding the implementation of constructivist instruction more difficult than the reform community acknowledges. These difficulties are pedagogical – coping with the more complex approaches to designing curriculum and learning experiences that constructivism demands; cultural – emerging between teachers and students during the process of reorienting classroom roles and expectations; and political – resistance from stakeholders when institutional norms are questioned and routines of privilege

and authority are disturbed. These difficulties are rooted in teachers', students' and other stakeholders' attempts to understand the philosophical, psychological and epistemological underpinnings of constructivism and must be addressed and overcome by educational leaders and managers.

### **The role of ICT**

When considering constructivist pedagogy in these early years of the twenty-first century, one must also be mindful of the impact of information and communication technologies. These technologies are not an essential part of constructivism but there are many instances where advanced technologies have been shown to effectively support constructivist pedagogy (Dalgarno, 2001; Harper, Squires, & McDougall, 2000; K. Oliver, 2000).

Traditional computer assisted learning resources based on pre-constructivist views of teaching and learning and commonly found in vocational education contexts consisted primarily of tutorials which were computerised forms of programmed instruction drawing heavily on the behaviourist views of Skinner. They were designed as sequences of content broken into sections with end of section questions. They also included drill and practice materials based on behavioural psychology principles of producing automatic response by repeated reinforcement.

In contrast today, a number of constructivist approaches to computer assisted learning can be identified. The first of these are endogenous hypertext and hypermedia environments allowing learner-controlled browsing or simulations and microworlds which allow active learner exploration within a virtual environment. Secondly, exogenous tutorials incorporate learner control over sequence, hypermedia browsing environments that include context sensitive pedagogical guidance or the use of cognitive tools to assist with knowledge construction and articulation, practice modules and problem solving exercises. Thirdly are dialectical computer supported

collaborative learning (CSCL) tools such as computer-mediated communication (CMC), computer supported cooperative work (CSCW) and group learning. Support tools or scaffolding are also important as constructivist theory says that learners should be given the opportunity to carry out realistic tasks with assistance or scaffolding provided to help them complete the main task without necessarily needing to learn all the sub tasks.

An important consideration in the effective use of ICT in educational contexts today concerns the place of mobile computing, or put another way, the use of laptop computers. As is the case in many other areas of computing, advances in technology and consequent price falls have made laptop computers more affordable than ever. The result has been increased interest in the use of laptops in education, usually as a part of a wider “e-learning” strategy including online access to material, the use of hardwired or wireless networks to access the Internet and intranets, electronic communication through email and discussion forums and the mandatory use of business-standard applications for word processing, spread-sheeting and other tasks.

While laptop learning has become almost commonplace in the United States and other advanced nations, its implementation outside the West remains patchy. One exception to this is in Oman’s neighbour, the United Arab Emirates (UAE), where that country’s oil wealth has enabled it to implement laptop learning programs in a number of educational contexts. There have been a small number of studies of laptop learning in the UAE which have attempted to shed some light on the perceptions of both faculty and students as they cope with the complexities of this new learning environment (Saunders & Quirke, 2002; Kontos, 2001). What has generally been discovered in these studies is that both faculty and students are positive on the use of laptops in education although some difference exists in each group’s view of the impact of the technology. For example, Saunders and Quirke (2002) report that male students expected laptops to make their learning quicker and easier while faculty, perhaps not unexpectedly, saw significant extra work in successfully introducing the new technology into their teaching and learning.

Laptop computers, in conjunction with wireless networking and online instruction, offer the promise of anywhere, anytime learning, an attractive and exciting proposition. However, in order to successfully implement such initiatives, the principles developed by innovators in pedagogy and educational computing over the past two or three decades as discussed in this chapter remain relevant.

### **The importance of good instructional design**

Sound principles of instructional design and good practice must be identified. Dalgarno (2001) points out that while the “basic tenets” of constructivism may be generally accepted, the same cannot be said for the implications for teaching and learning or the implementation. However the literature does show that certain principles are generally agreed and should therefore be incorporated into good instructional design.

#### ***Degree of direction or guidance***

The first generally agreed principle involves the degree of direction or guidance given to learners. As learning involves building on prior knowledge and experiences and, as these will naturally differ from learner to learner, learners should be given an opportunity to decide what they will learn. Choi and Jonassen (2000) point out that the use of clearly specified instructional objectives is at odds with modern learning theory that recognizes that learners’ goals are set by them, not by instructors. As Kozma (2000) puts it, “learners are in charge of their own learning” and their objectives “emerge, change and develop over time”. However, it must be remembered that learners have different levels of comfort as far as direction is concerned. This writer has observed a definite preference toward more direction among students studying in a second language in the Middle East.

## ***Context***

It is also generally agreed that instructional design based on constructivist learning approaches should ensure that learning activity is situated within a context. This is because each learner builds their own representation of knowledge based on their individual prior knowledge and experience by relating new information to that prior experience. It is also agreed that the context must be authentic. By ensuring that the context is authentic, learners are encouraged to work with concepts in realistic applications that provide motivation as well as deeper understanding. Accordingly, learning tasks should be flexible enough so that the learner can fit the task within the most personally meaningful context. Problem based learning is a useful technique that incorporates the notion of authentic context by using a problem as a starting point for learning and is well suited to use in ICT enabled environments. This is in contrast with traditional approaches that use problems as activities or assessments to be completed after information has been presented to learners. The typical problem based learning task involves a real problem given to a group of learners to resolve and will usually require discussion and formation of preliminary hypotheses, identification of key issues, research and resource gathering, evaluation and presentation of evidence-based solutions.

## ***Active learning***

A third generally agreed principle of good instructional design within the constructivist approach, relates to active learning. As Alley and Jansak (2001) point out, the neurophysiology of learning suggests that learning is enhanced when the learner must exert deliberate effort to construct the linkages between new pieces of knowledge. In terms of Bloom's Taxonomy, learners aiming for the higher levels of analysis, synthesis and evaluation will need to be more actively involved in the learning process as opposed to the lower levels of recall, comprehension and application which can be achieved with less effort. This principle can be applied in

ICT enabled environments by resisting the temptation to provide too much information just because it is technologically easy to do so. As Alley and Jansak (2001) advocate, learning is enhanced if the Socratic ideal of prompting students to rediscover knowledge by constructing for themselves is applied. Incorporating experiential activities wherever appropriate, particularly in relation to action-oriented competencies, also enhances active learning.

### *Learning styles*

It is generally agreed that different learning styles must be accommodated; in other words, learning is unique to the individual (Alley & Jansak, 2001). The concept of learning styles acknowledges that each student has a preferred learning style that takes into account personal differences in pace, degree of orderliness and the dominant “intelligence” or mode of taking in and processing information that the learner favours. These “intelligences” include seeing and hearing, reflecting and acting, reasoning logically or intuitively, analysing and visualizing. In addition, some learners like a steady pace while others prefer to learn in “fits and starts”. Unfortunately these preferences may not fit the instructional styles used by teachers which can vary from lectures on theory through to demonstrations of the practical through to self-discovery. It is where there is a mismatch between a student’s preferred learning style and a teacher’s preferred instructional style, then learning suffers. All learning style models aim to convince teachers to strive for a variety of instructional methods rather than merely using one particular style in the hope that it corresponds with the preferred learning styles of the students involved.

Good instructional design supports the individuality of the learner by allowing each student to shape the class being experienced to suit the individual profile of learning preferences. The best instructional design however, pushes the student to extend by employing and experiencing other learning styles. In practice, instructional designers should provide the same content in textual, visual and/or audio formats,

something easily supported by ICT. Also the principle of “transactional distance”, which relates to the extent to which pace and sequence are synchronized for all students, should be considered. Traditional classes offer little transactional distance as all students are generally working on the same thing at the same time, a situation that does not suit many of the learners in the class. Variation can be supported by adopting more project work and a modular structure and of course, the very nature of the World Wide Web allows asynchronous activity that supports different preferences for transactional distance. Students can also be pushed into using less dominant learning styles or intelligences by assigning individual roles in group work or by requiring output in different formats.

### ***Interaction***

A further generally agreed principle within constructivist approaches is there must be interaction. "Social learning at its best provides a student with the external structure of the group and the group can offer feedback and social interaction and enhance motivation, buy-in and a feeling of responsibility in the group member" (Alley & Jansak, 2001). However these benefits cannot be realised if instructors allow students to break group projects into isolated or even independent tasks. In some cases private learning may be a better choice and good instructional design accommodates or even cycles between the two modes.

Many constructivist lessons involve the use of teams or groups to facilitate discussion of concepts by introducing students to varying and discrepant points. Collaborative webs are internet-based documents created by more than one student in collaboration. Students can state what they know in hypertext or hypermedia format and then develop more advanced understanding by connecting their own ideas with those of their peers. This can be relatively simple whereby students create their own web pages and then link to others pages and describe linkages, similarities or differences. Or it can be more complex by using packages designed to support such

collaborative learning. Peer discussion can also be supported by various internet tools including email, listservs, bulletin boards and chat rooms. Another useful activity is to have students present their ideas to their peers for critique. Students will benefit from such interaction and the opportunity to discuss and defend their ideas, supporting them with evidence or revising them in light of more feasible peer arguments. Grouping students in cooperative teams also assists students to recognize subtle differences between their mental models and those of their colleagues.

Another element can be added by involving the instructor so that discussion takes place with peers and the instructor. The cognitive apprenticeship model emphasizes the role of the instructor in observation, modelling and coaching strategies and moving students toward a goal through a cyclical process of "successive approximations" on a task. Several constructivist activities allow students to construct on the conceptions of experts. These include arguing for a perspective with gathered materials particularly if a connecting or constructing task has been used, constructing a perspective to teach others, collaborating or pairing with experts and testing experimental models.

In practice, instructors should make projects truly collaborative, not merely cooperative. The online class setting makes it easier for students to check in or out according to their needs. In application, a good way to blend the group and private modes of learning is the collaborative group project where students are assigned roles that will make the results of their private learning essential to the success of the group.

In summary then, in order to ensure that sound instructional design is implemented, educational leaders must become familiar with the important principles of constructivist approaches to learning in an ICT environment. They must also ensure that all faculty and staff in the educational setting are equally conversant with these principles and are able to apply them using the most up to date ICT tools. These

basic principles are that there must be understanding of how differing degrees of direction or guidance to learners can be accommodated, how context is used to situate learning activity, how active learning is used, how differing learning styles are accommodated and how to build in interaction.

### **Conclusion**

Much of the curricula used in vocational education today follow a behaviourist model (Doolittle & Camp, 1999). Programs are usually broken down into many discrete courses with numerous performance objectives written in behavioural terms and student performance is often limited to summative assessment based on competence or non-competence under set performance criteria. This is certainly the case with the existing Accounting Diploma Program at Sultan Qaboos University.

This approach may be appropriate for competency-based training where the skills being learned are straightforward requiring little or no judgment or interpretation. However, the business environment has changed so that such lower order skills are no longer in high demand. Rather, business and industry require well-trained individuals who can solve problems, think critically, be flexible, apply their knowledge to new situations, use technology and work co-operatively and collaboratively. This requires educational leaders and managers in vocational education to ensure that their institutions have relevant and effective curricula.

The commonly held view of curriculum is that of an organised course of study, although there is a preferable alternative view that curriculum is the range of experiences arranged for learners to enable them to attain educational objectives. More attention must be paid to designing educational experiences that are more likely to assist learners attain the higher order skills demanded by business and industry today. Constructivism can undoubtedly assist in this endeavour.

The principles of “cognitive constructivism” which recognises the essential role of active, self-motivated learners constructing their own knowledge but also recognises that there is an independent knowable reality (Doolittle & Camp, 1999), appear well suited to vocational education. By adopting such a philosophy and utilising the techniques of constructivist pedagogy, many of which have been used for years in vocational education and can be enhanced by applying advanced information and communications technologies, a possible replacement program for SQU’s Accounting Diploma Program can be designed on a much more suitable theoretical foundation.

## **CHAPTER 6 – CONCLUSION: TOWARDS AN IMPROVED ACCOUNTING DIPLOMA PROGRAM**

In this concluding chapter of the Portfolio, the issues canvassed in the preceding chapters are brought together and applied to the question of how a replacement program for Sultan Qaboos University's Accounting Diploma Program should be designed.

### **The background and environment**

The member nations of the Gulf Cooperation Council (GCC) in the Arabian Gulf region are known collectively as being oil-based economies. Bahrain was the first of the six nations to exploit its oil reserves in the 1920's, although the size of its oil production has always been extremely modest by Middle Eastern standards. Since that time the nations of the GCC have all entered the oil business and have seen booms and, if not busts, at least periods of low prices, that have variously quickened and slowed the pace of development in their countries. Development remains a priority for all six of them as they seek to bring modern amenities to those of their citizens living in the more remote areas of their territories and to increase the standard of living for all. Although the six countries have different local issues and problems to contend with, they do share some common concerns. These are the need to continue the process of development and modernisation without sacrificing traditional culture and values, the need to diversify their economies away from oil revenues and encourage the growth of a vibrant private sector as an engine of economic growth, and the need to educate, train and employ their rapidly increasing populations. These concerns are very much in evidence in the Sultanate of Oman.

The Sultanate of Oman has made great strides since the accession of its ruler, HM Sultan Qaboos bin Said in 1970. It has used its oil revenues to fund the economic and social development needed to improve the lot of its citizens but it is now facing a

less certain future. Its oil production has been in decline for the past few years (Ministry of National Economy, 2004c) and it is only the higher oil prices that have prevailed over this period that have helped Oman avoid a difficult reduction in its government revenues (Chap 2, table 1). At the same time, of course, the growing population and the ever-increasing numbers of young people leaving the Sultanate's schools are putting pressure on higher education institutions and the labour markets.

In past years the nations of the GCC were able to absorb large numbers of school leavers into their public sectors but their ability to do so these days is severely curtailed. A government job is still a major goal for many GCC citizens even though job satisfaction in the Gulf's public sectors seems to be uniformly low. Not a day seems to pass without newspaper reports on the problem of poor employee motivation and performance in the public sector. The latest example concerns the UAE where the newly appointed Minister for labour and employment has publicly berated his staff for putting their personal business interests ahead of those of their clients, in work time (Maadad, 2005). However, the government ministries and departments do offer good salaries and benefits that are much sought after by their citizens.

The challenge, then, for the Sultanate of Oman is to diversify its economy away from oil revenues and the high level of dependency on the public sector and encourage the private sector to expand and take the lead in providing the economic growth necessary to provide jobs and create wealth while pursuing the stated policy of Omanisation. This was supported by Harvard University's Professor Michael Porter when he visited the Sultanate in November 2004. Professor Porter was invited by the government of Oman to address the Cabinet on the development of an economic development strategy for Oman (OCIPED, 2004). During his visit to Muscat, Professor Porter made a similar presentation at Sultan Qaboos University, an event that this writer was privileged to attend. Porter's analysis of Oman's situation focussed on three pieces of data to support the view outlined above. Firstly, Oman's annual growth rate of GDP during the period from 1998 to 2002 averaged, on the

face of it, a respectable 3% per annum, but when measured on a per capita basis this falls to less than 1% (Porter, 2004). Secondly, the value of Oman's non-oil exports has fallen in each of the years from 2000 to 2002 (Porter, 2004). Thirdly, while 86% of expatriates in Oman are employed, only 11% of Omani citizens hold jobs (Porter, 2004).

So, if Oman is to become more competitive and prosper, it must get more of its people working and working in non-oil activities run by the private sector. To complicate matters, this task must be accomplished, not in a static setting but in a dynamic and globalised world, in the words of Giddens, a "runaway world" (Giddens, 1999). Oman has set in place a strategy that it hopes will enable it to achieve the goal of a more diverse economy dominated by the private sector rather than the government, the "Vision 2020" plan (Ministry of National Economy Oman, 1996). In doing so, Oman has identified certain industries that it plans to develop, most notably manufacturing; building, construction and real estate; and travel and tourism (Ch 2, table 3).

**Progress in meeting national challenges**

A critical review of Oman's performance thus far in meeting its own diversification targets reveals that all may not be going to plan. Table 9 below shows the sectoral contribution to GDP detailed at Table 3 in Chapter 2 of this Portfolio but with the addition of 2003 actual data extracted from the latest available government statistics (Ministry of National Economy, 2004c).

**Table 9 – Sectoral Relative Shares as a Percentage of GDP**

	<b>1995</b>	<b>2000</b>	<b>2003</b>	<b>2020</b>
	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>
Oil	33.5	25.9	39.1	9.0
Gas	1.5	5.0	6.8	10.0
Manufacturing	5.4	6.8	3.5	15.0
Building, Construction and Real Estate	3.2	6.9	7.7	10.0
Trade and Tourism	14.1	17.8	12.6	18.0
All other sectors	42.3	37.6	30.6	38.0
Total	100.0	100.0	100.0	100.0

*Source: Sultanate of Oman, Ministry of National Economy*

On the face of these statistics, it could be said that diversification of the economy is as far off as ever but at least part of the reason for the continuing high sectoral contribution of oil to GDP lies in the high oil prices of the past few years. For example, the average price per barrel that Oman received for its oil in 2001 was USD 23.00. In 2002 this had risen to USD 24.29, and in 2003, USD 27.80. This average price continued to rise in 2004 and by 2005 the international benchmark prices of oil have surged through the USD 50.00 mark. These higher prices have tended to more than offset any reductions in the quantity of oil produced and keep the sectoral contribution of oil at such high levels. However, even allowing for the impact of higher oil prices, it can be said that there has been insufficient progress in two sectors which are key to successful diversification – manufacturing and trade and tourism.

It will be remembered that Oman faces two further major challenges in addition to diversifying the economy away from its dependence on oil. These are to reduce the dominance of the public sector in the economy in favour of the private sector, and the Omanisation of the labour force. A critical analysis of Oman’s performance in meeting its Vision 2020 targets in respect of these other two major challenges reveals, again, that all is not well. Tables 10 and 11 below show 2003 actual performance measures in addition to the Vision 2020 targets.

**Table 10 – Government Revenue and Expenditure as a Percentage of GDP**

	1995	2000	2003	2020
Total government revenue	38.8	34.6	39.6	16.0
Total government expenditure	48.8	34.6	38.2	14.0

*Source: Sultanate of Oman, Ministry of National Economy*

As some 73% of government revenues come from oil (Ministry of National Economy, 2004c), it is to be expected that progress in reducing the impact of the public sector on GDP will be affected by the increasing oil prices of the past three to four years. However, the same cannot be said of progress in meeting Omanisation targets as shown in Table 11 below.

**Table 11 – Labour Participation and Omanisation Rates**

	1995	2003	2020
Omani labour force as a proportion of total population	17	13	50
Overall Omanisation rate – public sector	68	42	95

Overall Omanisation rate – private sector	15	75
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*Source: Sultanate of Oman, Ministry of National Economy*

The Omani labour force is now only 13% of the total population. This has resulted from the fact that the Omani national population is increasing at a fairly high rate thus producing the low participation rate reported by Porter (2004) and also that the government has not been able to rein in use of expatriate labour in the private sector.

In terms of the Omanisation rate, actual performance statistics split between the private and public sectors are difficult to obtain due to the sensitivity of the issue but all the evidence points to a situation whereby the private sector is actively resisting Omanisation, mainly on the grounds of cost. The government response to this has been to declare certain trades and occupation to be reserved only for Omanis, a policy that will have to be used very carefully.

In the face of this generally poor performance in meeting targets thus far, it is clear that in order to achieve the outcomes presented in Vision 2020, much more will be required of all parties involved in economic development, including education and training systems, particularly in further and higher education with a vocational orientation. In other countries of the Gulf Region there has been a huge investment of effort and finances in the vocationally oriented higher education sector in the last decade or so. For example, in the UAE, eleven colleges of that country's Higher Colleges of Technology system and two campuses of the new Zayed University have been established since 1988. In Qatar, newly rich with revenues now flowing in from the world's largest natural gas reserves, the Qatar Foundation has invested literally billions in order to establish branch campuses of five North American universities and colleges in the country in less than five years (Qatar Foundation, 2004). It is unfortunate for Oman that it does not have the oil revenues of the UAE or the gas revenues of Qatar, but as Chapter 3 of this Portfolio has shown, it is

attempting to do the best it can by leveraging its more limited resources through the involvement of the private sector in post-secondary education.

### **Continuing the work of the Accounting Diploma Program**

It is against the background of Vision 2020 that Sultan Qaboos University's Accounting Diploma Program was established in 2000. One of the key requirements in a stronger, more diverse private sector is the availability of trained Omani personnel at all levels and Oman realised some years ago that it lacked the capability to properly support an expanded private sector as far as finance and accounting personnel were concerned. Hence, the establishment of the Accounting Diploma Program to train one thousand young Omanis as "accounting technicians", the essential support personnel who assist qualified accountants. The Program is nearing the end of its planned life in June 2005 but the evidence suggests that the work of the Program should go on.

The poor performance thus far in meeting the Vision 2020 targets reinforces the view that this is not the time to reduce efforts to Omanise the accounting technician sector by discontinuing a successful program. In the future, there will have to be more emphasis on producing increasing numbers of trained Omanis to support the shift away from oil to other industries, the anticipated growth in private sector activity and the Government's Omanisation policy as well as improving employee skills so that Oman can adapt to the forces of globalisation. Going even further it can be said that Oman needs to produce as many, if not more, accounting technicians compared to other job classifications because they are needed in all organisations, across all industries, new and old, they carry out a variety of functions and there are very few Omanis in the field – it is dominated by expatriates.

The above analysis supports the contention of this writer that the work of SQU's Accounting Diploma Program should continue, preferably through the medium of a

new and improved program. This view is also supported by the opinions of the students and graduates of the existing program and by business and industry figures. The graduates of the Program are getting jobs as accounting technicians and there is no discernible reduction in demand for such personnel. Indeed, the likely scenario is one of increasing demand as the Omani economy does diversify and the private sector grows.

In the student and graduate survey described in Chapter 4 above, no less than 68.2% of respondents agreed or strongly agreed with the statement “the Accounting Diploma Program should be continued”. As for the views of business and industry, in 2004 this writer interviewed Mr Nasser Said Al Mugheiry, Managing Partner of the accounting firm Abu Timam, a member firm of Grant Thornton International, board member of the Omani Accounting Association and a member of the government’s General Committee on Omanisation (Bright, 2004b). In that interview, Mr Al Mugheiri expressed the view that the Omanisation of accounting technicians is a priority area and that the Accounting Diploma Program has played a key role in meeting that objective, a view which is indicative of the tone of support for the Program which has been expressed to this writer by business and industry leaders many times over the past two years. Similar views have also been expressed by government figures including the Minister for Manpower, His Excellency Juma bin Ali bin Juma who is on record (Oman News Agency, 2004) as saying that the Program “was designed to meet the requirements of the labour market”, that the graduates “will replace expatriates in private institutions” and that the specialisation is “highly demanded due to the ongoing economic development and growth in the Sultanate”.

### **Improved partnerships with stakeholders**

Any replacement program for the Accounting Diploma Program should be designed more with national and industry needs in mind. It should be designed in partnership, or at least in consultation, with important stakeholders such as government, business

and industry. This was not done before the present Program was designed. While the designers of that program no doubt tried to incorporate what they felt were the needs of industry and the nation, this writer has not been able to find any evidence of more formal needs analyses being carried out.

As far as any new program is concerned however, some preliminary work on this aspect has already been carried out. During the latter part of 2004, this writer contacted one of the global professional accounting associations, the Association of Chartered Certified Accountants (ACCA) based in the United Kingdom. The purpose of the contact was to discuss the possibility of designing a replacement program for SQU's Accounting Diploma Program that would allow graduates to be exempted from all three levels of ACCA's Certified Accounting Technician (CAT) designation. Graduates of the existing Accounting Diploma Program are admitted to affiliate membership of the Association of Accounting Technicians (AAT) Australia, but are only able to claim exemption from the first two levels of the three-stage CAT designation. Due to the greater global awareness of ACCA's CAT qualification, exemption from examination by ACCA would be a significant improvement over current arrangements. ACCA's response has been positive and it has been agreed that SQU and ACCA will be able to work together to produce such a program, a first for the Middle East.

Continuing input by stakeholders should be sought by the formation of a permanent advisory committee comprising representatives from government, business and industry together with representatives from the SQU academic department charged with developing and offering the new program. Improved cooperation with stakeholders can also ensure that the new program can include authentic work experience and internship opportunities so that students can better appreciate the challenges of the world of work.

### **A more marketised approach**

In Chapter 3 of this Portfolio, the far reaching effects of marketisation and privatisation as they have come to be applied to Oman's higher education system were discussed. While the desirability of allowing these two related concepts to shape the face of future education may be the subject of fierce debate in the West, it is not the case in the Middle East. As Coffman has pointed out (Coffman, 2003), the Gulf Region in particular has embraced the role of private sector involvement in higher education with enthusiasm.

This lack of dissent as far as the desirability or otherwise of allowing private institutions of higher education to operate leads to the proposal that any future replacement for SQU's Accounting Diploma Program should be implemented on a more commercial, fee-paying basis. In support of this position, it should be noted that although Oman's higher education sector is fairly small, reflecting its status as a small developing nation, private institutions of higher education make a significant and fast growing contribution to the sector. Table 7 in Chapter 3 shows that of the 16,919 young Omani school leavers who entered higher education in 2003, only 9,755 or 58%, did so in government run institutions. The remainder opted for private institutions in Oman (3,837 or 23%) or went overseas for their education (3,327 or 19%). It is clear that private higher education has been accepted in Oman, both by government and by students. The importance of this trend is reflected in the significant effort made by the government through the Ministry of Higher Education in setting up the Oman System of Quality Assurance in Higher Education. The result is that Oman has a private higher education sector that is well regulated and can deliver quality higher education.

Any new program to continue the work of the existing Accounting Diploma Program could, and perhaps should, be set up along more marketised lines. By this, what is meant is that those who gain most from the education and training of young Omanis as accounting technicians should be responsible, at least in part, for the funding of

the training effort. In this context, this can be achieved by a combination of measures. Business and industry should be convinced to sponsor students in the program, not only by supporting the student financially but by meeting the costs of tuition as charged by SQU on a cost recovery or fully commercial basis. In addition, students who cannot obtain sponsorship should also be permitted to enroll in the program on a private user-pays basis. These students could be fully or partly supported by government, if that was thought desirable, through the payment of living expenses as well as tuition fees.

Such an approach would enable SQU to continue the work of the Accounting Diploma Program on a basis more in keeping with the vocational orientation of the program.

### **Curriculum and pedagogy**

In Chapter 4 above it was noted that a survey of student and graduate opinions about the existing Accounting Diploma Program was carried out as a precursor to redesign efforts to be carried out in conjunction with ACCA. Most of the questions in the survey related to respondents' views as to whether the Program had helped them with their knowledge of important content areas, whether the Program had helped them to learn important skills and what they thought of certain pedagogical features of the Program. The results of this survey are shown in Chapter 4, Table 8 and as far as curriculum and pedagogy are concerned, are discussed below.

#### ***Curriculum issues***

When asked the question "The Program has helped me with my knowledge of ..." for the content areas of accounting and finance, computer applications in business and mathematics, students indicated their strong satisfaction by overwhelmingly agreeing or strongly agreeing. The percentages for agree and strongly agree were 93.2% for

accounting and finance, 70.4% for computer applications in business and 77.3% for mathematics. In addition 86.3% agreed or strongly agreed that “the Program has helped me with my knowledge of English”.

As far as critical workplace skills are concerned, respondents were asked the same question “The Program has helped me with my knowledge of ...” for the skill areas of critical thinking, problem solving, working effectively in teams, oral and written communication and “learning to learn”. Results again indicated a high degree of satisfaction overall with the exception of teamwork. The percentages for agree and strongly agree were 77.3% for critical thinking, 79.5% for problem solving, 54.6% for working effectively in teams, 75.0% for oral and written communication and 70.5% for “learning to learn”. While these figures indicate a more than satisfactory situation overall, the responses of those students in employment were not as high as those still studying in the Program or those involved in higher studies in the undergraduate degree program at SQU. This tends to indicate student and graduate satisfaction with the development of these critical skills until faced with the reality of the workplace and also supports the view of employers who insist that graduates must have a better level of mastery of these important skills (Albrecht & Sack, 2000).

### ***Pedagogy***

Survey respondents were asked their opinions on a range of issues related to teaching and learning and pedagogy. In comparison with their opinions on curriculum, respondents did not seem as satisfied with teaching and learning and pedagogy in the Program. At a program level, students and graduates indicated general dissatisfaction on the question of experiential activity with 70.4% of respondents either agreeing or strongly agreeing that “there should be more major projects in the Program”, and 70.5% that “there should be more group work in the Program”. They also indicated that there should be more emphasis on learning outside the classroom

with only 25.0% of respondents either agreeing or strongly agreeing that “there is no need for field trips in the Program” and only 15.9% that “there is no need for work experience or internship in the Program”, two features notable for their complete absence from the existing Program.

At the classroom level however, respondents generally indicated their satisfaction with the standard of teaching in the Program. As noted above in Chapter 4, 75% of respondents either agreed or strongly agreed that “the teachers in the Program are good teachers”, 75% also agreed or strongly agreed that “the Program’s teachers use a wide variety of teaching methods (e.g. lectures, practical exercises, problems, presentations, group work, research projects, assignments, etc)” and 72.7% either agreed or strongly agreed that “the teachers in the Program encouraged me to think rather than just accept and memorise the facts”.

As encouraging and satisfying as these student and graduate responses may be, the reality is that the existing Accounting Diploma Program at SQU is an example of a traditional, behaviourist approach to vocational education. The emphasis is on imparting a fixed body of knowledge to students, too often by means of teacher-centred teaching techniques that do not recognise advances in curriculum thinking and learning theory. This writer believes that a modern vocational education program should adopt a view of curriculum that emphasises learner experiences and key workplace competencies rather than easily outdated technical content. Such a program should also take a more constructivist view of learning and ensure that learners are given ample opportunities to make the connections that result in deep learning rather than being encouraged to practice memorisation and rote learning as a means to pass examinations.

In 2003 this writer wrote to SQU authorities setting out what were felt to be appropriate “design principles” to improve or replace the Accounting Diploma. Later that year, a more detailed proposal to improve the Accounting Diploma

Program or replace it with a more effective program was developed. In both of those documents the objectives was to show how the application of the principles mentioned above would ensure a new Program of international vocational education standard.

The curriculum should emphasise the essential skills of application, adaptability, problem solving, communication and collaboration and lifelong learning, in addition to technical content. Employers place high value on these skills and will reward with responsibility and advancement those employees who possess them. The structure of the Program should be based less on traditional units of courses, periods and credit hours and more on notions of themes, integration and flexible delivery arrangements. There should be built-in opportunities for articulation to allow for further formal study and there should be more recognition of prior learning. Entry requirements should be developed specifically for the Program and applied through diagnostic testing. A Foundation Studies Year covering basic skills in English literacy, numeracy and computer applications should be included. This would ensure that students are suitably equipped to embark upon their technical courses. English language instruction should continue throughout the whole Program and should link progress to international benchmarks, for example, IELTS.

Pedagogy should recognise cognitive and constructivist theories of learning as opposed to relying entirely on behaviourist approaches based on knowledge transfer. A student-centred approach should be employed that emphasises practicality and application and active student involvement in the learning process. A variety of classroom techniques should be employed in preference to reliance on traditional lecturing. Course textbooks must be used but will also need to be supplemented with extra faculty prepared material contextualised wherever possible using examples/case studies from the local economy. These materials should be designed carefully, taking into account the students' ability level and command of English. In addition, project work, supervised and unsupervised research and other opportunities for independent learning should be utilised wherever possible.

In order to make the curriculum and pedagogy adjustments outlined above, the best available vocational educators will be needed to deliver any new program. Faculty with internationally recognized business qualifications, business experience in a developed economy, solid educational qualifications and recent vocational education experience in a second-language context should be hired to facilitate student learning.

### **Leadership and management**

Research has shown the link between effective educational leadership and management and the quality of teaching and learning (Earley & Fletcher-Campbell, 1989; Harris et al., 1995; Turner, 1996). For this reason, it is submitted that effective educational leadership and management is an essential element in successful vocationally oriented higher education (VOHE) projects. This applies as much in the Gulf Regions as it does elsewhere although, of course, local social, cultural and other influences must always be taken into account by effective leaders and managers. It is not overstating the issue to say that successful VOHE is dependent on sound leadership and management as well as factors such as good curriculum and a sound approach to teaching and learning.

It is this writer's experience that effective leadership and management in the context of educational institutions in the Gulf Region translates best into an approach of tight control by the leader/manager. The existing Accounting Diploma Program has succeeded, in part, due to tight educational leadership and management. This is not to be construed as an oppressive or feudalistic approach but rather one where the management principles of planning, organising and controlling are at the forefront of day to day activity. Successful leadership needs more than just these three aspects of management, but tight management is considered to be a precursor to any attempt to take a more developmental approach to organisational life.

This approach has been generally well accepted by the Program's staff and students alike. In this writer's view, there are a number of reasons for this. Firstly, the traditions of leadership and management in wider society in the region are based on such an approach. Secondly, the prevalent cultural and social norms include a higher degree of deference and respect for the leader than may be observed in the West. Thirdly, many of the more recently established organisations and institutions in the region, and this includes the whole of the higher education sector, are based very much on an organisation-as-machine model whereby attributes such as hierarchy, chain of command and bureaucracy are emphasised. Unfortunately, very little has been written about a "Gulf management style" but it is this writer's experience that the approach outlined above is functional and contributes to educational success. As a result, it is submitted, that the designers of any replacement for SQU's existing Accounting Diploma Program would do well to bear this in mind.

There are also a number of other management issues that must be addressed in the implementation of any new SQU program to train accounting technicians. This is important because a well designed program can be quickly undone by poor execution. As a result, here should be realistic cohort sizes that do not overwhelm available resources and there should be appropriate class sizes that allow for effective learning. Resources should be applied to support the integrated use of advanced information and communication technologies by students and staff and there should be realistic contact hours that allow students and staff time for reflection, enhanced learning and development and continual improvement.

### **Conclusion**

This Portfolio has two objectives, which it is hoped have been achieved. Firstly it has told the story of the Accounting Diploma Program at Sultan Qaboos University in the Sultanate of Oman so as to add to the store of knowledge about education in

the Gulf Region of the Middle East. Secondly, it has set out this writer's contention that the work of the Program should continue after its planned conclusion in June 2005 through the establishment of a replacement program.

In doing so, the Portfolio has set out a number of key issues that the developers of any such replacement program should consider. Issues such as the economic and social challenges facing Oman, the impact of globalisation, the effect of marketisation and privatisation on educational systems, modern thinking on curriculum and pedagogy and the importance of effective educational leadership and management are all essential factors in designing a successful replacement for SQU's Accounting Diploma Program.

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## **APPENDICES**

<b>Appendix A</b>	<b>Sultanate of Oman, Private Colleges and Universities, Regions, Programs and Awards</b>	<b>p.136</b>
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**Appendix A**  
**Sultanate of Oman, Private Colleges and Universities,**  
**Regions, Programs and Awards**

<b>Name</b>	<b>Region</b>	<b>Programs Offered</b>	<b>Level of Awards</b>
Al Zahra College	Muscat	Business, Information Technology	Higher Diploma
Caledonian College of Engineering	Muscat	Engineering	Degree
Fire Safety Engineering College	Muscat	Fire and Safety Engineering	Degree
Majan College	Muscat	Business, Information Technology	Degree
Mazoon College for Management and Applied Sciences	Muscat	Business, Information Technology	Degree
Middle East College of Information Technology	Muscat	Information Technology	Degree
Modern College of Business and Science	Muscat	Business, Information Technology	Degree
Muscat College	Muscat	Business, Information Technology	Degree
National College of Science and Technology, Salalah	Salalah	Business, Information Technology	Degree
Oman Medical College	Muscat, Sohar	Medicine	Degree
Sohar University	Sohar	Business, Information Technology	Degree
Sur University College	Sur	Business, Information Technology	Degree
Waljat Colleges of Applied Sciences	Muscat	Information Technology	Degree

*Source: Ministry of Higher Education, Directorate General of Private Universities and Colleges*

## Appendix B Student and Graduate Questionnaire

**Instructions:** Read each of the following statements CAREFULLY and indicate your reaction to each one with a mark in one of the columns. Your views will be kept confidential.

If you **STRONGLY AGREE** with the statement, mark the first column.

If you **AGREE** with the statement, mark the second column.

If you have **NO OPINION** mark the third column.

If you **DISAGREE** with the statement, mark the fourth column.

If you **STRONGLY DISAGREE** with the statement, mark the last column.

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
The Program has helped me with my knowledge of Accounting and Finance.					
Twenty-five periods a week is a fair student workload.					
The Program has helped me learn to think critically.					
The Program's teachers use a wide variety of teaching methods (e.g. lectures, practical exercises, problems, presentations, group work, research projects, assignments etc)					
The Program has helped me learn to solve problems.					
There are too many exams in the Program.					
There is no need for field trips in the Program.					
The Program has helped me with my knowledge of English.					
Membership of AAT Australia is important.					
The Program has helped me with my knowledge of computer applications in business.					
There should be more major projects in the Program.					
The teachers in the Program encouraged me to think rather than just accept and memorise the facts					

	Strongly Disagree	Disagree	No Opinion	Agree	Strongly Agree
I learn more from lectures than from exercises and problems.					
The Program has helped me to learn how to work effectively in teams.					
The Program has helped me to learn how to communicate well both orally and in writing.					
There is too much homework in the Program.					
The Program has helped me to learn how to learn.					
The Program has helped me with my knowledge of Maths.					
There should be more group work in the Program.					
There is no need for work experience or internship in the Program.					
The Program has prepared me well for employment.					
The teachers in the Program are good teachers.					
The Accounting Diploma Program should be continued.					

**Comments and Suggestions:**


**THANK YOU FOR COMPLETING THIS QUESTIONNAIRE**

**Appendix C**  
**Accounting Diploma Program**  
**Course Sequencing and Descriptions**

**Course sequencing**

<b>Year &amp; Semester</b>	<b>Course Name</b>	<b>Course Code</b>
Year 1, Sem 1	Financial Accounting 1	DACC1181
	Introduction to Computers	DINF1481
	Introduction to Business	DMNG1581
	Business Maths for Accountants	DACC1180
	English for Business	DANC1081
Year 1, Sem 2	Financial Accounting 2	DACC2182
	Managerial Accounting 1	DACC2185
	Microeconomics	DECO2281
	Elementary Business Statistics	DSTA2881
	Business Communications	DBCO2981
Year 2, Sem 1	Financial Accounting 3	DACC3183
	Managerial Accounting 2	DACC3186
	Basic Business Finance	DFIN3381
	Basic Auditing	DACC4189
	Oral Communications/Speech	DBCO3982
Year 2, Sem 2	Financial Accounting 4	DACC4184
	Public Sector and Non-Profit Entities Accounting	DACC4188
	Analysing Financial Statements	DACC4180
	Computer Assisted Accounting	DACC3187
	Principles of Supervision	DMNG4582

*Source: Sultan Qaboos University, Accounting Diploma Program*

## **Course Descriptions**

Course Name: English for Business

Course Code: DANC 1081

Students learn the specialized language and vocabulary of business, that is, acquire essential communicative competence in business. Students will have opportunities for discussion, problem solving, and for practice in writing various kinds of business correspondence as will be applied in local and international business.

Course Name: Business Mathematics for Accountants

Course Code: DACC1180

Numerical work constitutes an essential part of all business activity. This course provides the basis for using mathematics to carry out business calculations involving buying, selling, lending and borrowing and for using mathematical models to analyse business situations.

Course Name: Financial Accounting 1

Course Code: DACC1181

This first course in financial accounting introduces the students to basic accounting terms and definitions, the accounting equation, books of original entry, and the double entry system for recording financial transactions. The Trial Balance, Income Statement and Balance Sheet for a sole proprietor are also introduced at a basic level.

Course Name: Introduction to Business

Course Code: DMNG1581

Students learn the basics of business through the analysis of business scenarios and independent research. Business basics will include concepts of economics, management, human resources, marketing, and entrepreneurship. Practical applications and scenarios will reflect business activities in Oman.

Course Name: Introduction to Computers

Course Code: DINF1481

This introductory course in computers is designed to give students an overview of computer systems and their practical applications in the business environment. Topics covered will include the functional components of computer systems; hardware and software. Students will also learn how to use word processing and spreadsheet software and how to apply these in a business setting. Internet will be covered briefly.

Course Name: Financial Accounting 2

Course Code: DACC2182

This course follows on from Financial Accounting 1 and begins with a more in-depth examination of accounting concepts and principles. The adjustments necessary before the preparation of the final accounts (depreciation, bad and doubtful debts, accruals and prepayments) are examined and the concepts are applied appropriately. The course continues with control accounts, correction of errors and the procedures involved in dealing with incomplete records. The final accounts of a sole trader, incorporating these adjustments, are then prepared in conventional format and also using an extended trial balance.

Course Name: Managerial Accounting 1

Course Code: DACC2185

This is an introductory level course. A study of the nature of management accounting is followed by an examination of cost behaviour, CVP analysis and cost classification. Product costing is introduced at an elementary level in the study of cost allocation, job and process costing.

Course Name: Microeconomics

Course Code: DECO 2281

This course presents essential microeconomic concepts. It applies economic reasoning to some of the most important issues facing society today, including scarcity of resources, productivity, and organisation of industry. The course provides a framework to answer questions such as: How do markets work? How are prices set? Why do countries trade? Who determines what will be produced?

Consumer and firm behaviour are explored in the application of microeconomics to the decision-making process and strategy formulation in Oman and in the global business context.

Course Name: Elementary Business Statistics

Course Code: DSTA2881

Numerical work constitutes an essential part of all business activity. This course builds on the basic mathematical skills acquired in DACC1180 Basic Mathematics for Accountants. The course emphasizes the application of elementary descriptive statistics such as graphs, frequency distributions, measures of location and dispersion and probability distributions, and introduces inferential statistics and their application to business problems.

Course Name: Business Communications

Course Code: DBCO 2981

To accounting professionals, skills in effective communication are as important as knowledge and competencies in the specialized field of accounting. The course aims to consolidate the students' understanding of the special language of business and enable them to practice the skills required to communicate in business situations they are likely to come across.

Course Name: Financial Accounting 3

Course Code: DACC3183

This course follows on from Financial Accounting 11. The course includes the study of Departmental and Hire Purchase accounts and these are followed by a thorough examination of the accounting records surrounding Partnership organizations. The features of limited liability companies are examined followed by the preparation of the Final Accounts of companies (not for publication).

Course Name: Managerial Accounting 2  
Course Code: DACC3186

This is a follow-on course to Managerial Accounting 1 using many of the concepts learned therein. A study of budgeting, standard costing and variance analysis is followed by an examination of variable and absorption costing and activity-based costing. The course concludes with a thorough examination of the use of relevant information in management decision-making.

Course Name: Basic Business Finance  
Course Code: DFIN3381

This introductory course in Business Finance begins with an examination of the financial markets in Oman and an elementary investigation of the factors, which influence the price of money. Consideration is given to the sources of short, medium and long-term finance. This is followed by an examination of working capital management and capital investment appraisal. The course concludes with a brief study of the Treasury function.

Course Name: Oral Communications/Speech  
Course Code: DBCO 3982

Communication skills, especially oral communication skills, are important as knowledge and competencies in the field of accounting. Oral communication skills are cited as the single most important criterion in hiring professionals. Most professionals are hired through a selection process, which involves oral interaction in the form of group discussion/case discussion/personal interview/seminar presentation or some other form of oral communication. The course aims to consolidate the students' understanding of knowledge and skills in speech communication and enables them to practice oral communication skills required to communicate in business situations.

Course Name: Basic Auditing  
Course Code: DACC4189

This course relates to the internal and external auditing process and covers the procedures involved from the planning through to the reporting stage. The operation of controls, the procedures involved in the testing of these controls, and substantive testing including its application in each of the major audit areas will all be examined.

Course Name: Computer Assisted Accounting  
Course Code: DACC3187

This course is designed to familiarize students with the ways in which computers can be used in the areas of Financial and Managerial Accounting. Students will learn how to use the main facilities offered by a popular computerized accounting software package. They will also be shown how spreadsheets can be applied in the field of Managerial Accounting.

Course Name: Analysing Financial Statements  
Course Code: DACC4180

This course begins with an examination of the nature of cash, funds and cash flow and leads on to a study of the compilation of Cash Flow Statements as prescribed by FRS 1. The financial position of a business is assessed using appropriate ratios. The course closes with a detailed analysis of debtors and creditors.

Course Name: Financial Accounting 4  
Course Code: DACC4184

This is a follow-on course to Financial Accounting 111 and begins with a study of the regulatory framework applicable to financial reporting. This is followed by an examination of the form and content of published financial statements of limited companies. The issues relating to Branch Accounting are studied and the course concludes with an introduction to the essential features of group accounting.

Course Name: Public Sector and non-Profit Entities Accounting  
Course Code: DACC4188

This course introduces students to the form of accounts required by public sector bodies and to accounting conventions, concepts and the regulatory framework applicable to the public sector.

Course Name: Principles of Supervision

Course Code: DMNG4582

The aim of the course is to develop knowledge and understanding of the techniques, processes and procedures, which are required to ensure the efficient and effective use and deployment of human resources. The course includes a study of the following areas with particular reference to the role of the supervisor in each: role of the manager/supervisor, teambuilding, authority, responsibility, delegation objective setting, recruitment and selection, employee development and performance review, motivation and effective leadership, interpersonal and communication skills, conflict, grievance and discipline.

*Source: Sultan Qaboos University, Accounting Diploma Program*